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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR FISCAL 1978
(July 1, 1977 — June 30, 1978)

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JULY 1, 1978.

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the fiscal year 1978:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1977 to be payable as of November 20, 1978, as follows:

Examination of Retirement System	\$54,901 20
Metropolitan Parks	3,526,932 80
Metropolitan Sewerage	5,335,190 71
Boston Metropolitan District Expenses	5,380 32
Massachusetts Bay Transportation Authority — Operating Deficit	32,779,000 00
Metropolitan Air Pollution Control	28,333 53
Shellfish Purification Plant	—
Metropolitan Area Planning Council	90,273 90
Motor Vehicle Excise Tax Bills	29,943 15
Group Insurance Commission	678,954 06
Suffolk County Mosquito Control Project	73,071 00
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	\$42,601,980 67
*Metropolitan Water	13,614,073 44
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Total	\$56,216,054 11

*Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

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TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1977, determined by the Commissioner of Assessing, September 13, 1978, when the rate of taxation for the fiscal year 1978 was fixed, was as follows:

Value of land	\$421,629,700	
Value of buildings	1,076,409,100	
Total value of real estate		\$1,498,038,800
Total value of personal estate.		246,961,200
Total valuation		\$1,745,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		143,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		22,000
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1978 — when all assessments were made, was		\$1,745,165,000

EXEMPT VALUATIONS,

FISCAL 1978

JULY 1, 1977 — JUNE 30, 1978

CLASS	AMOUNT
<i>United States of America</i>	\$108,961,100
<i>Commonwealth of Massachusetts</i>	325,940,100
<i>Houses of Religious Worship and Religious Organizations</i>	64,981,700
<i>City of Boston</i>	1,085,882,600
<i>All Others (includes literary, charitable, benevolent institutions, and all the other exempt property not separately listed)</i>	890,333,500
<i>Total</i>	\$2,476,099,000

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 25.29 percent, or \$252.90 per \$1,000; of this rate \$172.94 was for the general rate, and \$79.96 was for schools.

Real and personal property taxes	\$441,310,500 00
Real and personal property taxes, supplementary	41,728 50
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Total property taxes	\$441,352,228 50
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The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$44,118.25 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the fiscal year 1978 there was assessed to the Town of Brookline the additional sum of \$5,029.74, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1961-1978F**

YEAR	Real Estate	Personal Estate	Total Evaluation
1961	\$1,337,591,900	\$130,740,800	\$1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974 (1st 6 mos.) . .	1,556,891,700	227,308,300	1,784,200,000
*1975F	1,556,891,700	227,308,300	1,784,200,000
1976F	1,549,461,400	244,011,600	1,793,473,000
1977F	1,518,212,000	246,788,000	1,765,000,000
1978F	1,498,038,800	246,961,200	1,745,000,000

*Valuation on January 1, 1974 was used to compute the tax rate for Fiscal 1975, period beginning July 1, 1974 and ending June 30, 1975.

Valuation on January 1, of each year will be used to compute subsequent Fiscal year tax rates.

GAIN AND LOSS, REAL AND PERSONAL, BY WARDS

(1976 Compared with 1977)

Ward	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Loss \$1,825,300	Loss \$3,612,200	Loss \$5,436,500	Ward 1. East Boston.
2.....	Loss 253,300	Loss 2,900	Loss 256,200	Ward 2. Charlestown.
3.....	Loss 2,539,400	Gain 1,709,400	Loss 830,000	Ward 3. Boston Proper.
4.....	Loss 916,600	Gain 53,900	Loss 862,700	Ward 4. Back Bay, South.
5.....	Loss 4,447,400	Loss 64,300	Loss 4,511,700	Ward 5. Back Bay.
6.....	Loss 2,739,400	Loss 24,800	Loss 2,764,200	Ward 6. South Boston, North.
7.....	Loss 215,700	Loss 10,800	Loss 226,500	Ward 7. South Boston, South.
8.....	Loss 585,300	Loss 15,800	Loss 601,100	Ward 8. Roxbury, East and South.
9.....	Loss 565,500	Loss 8,700	Loss 574,200	Ward 9. Roxbury, Central.
10.....	Loss 3,345,800	Loss 9,300	Loss 3,355,100	Ward 10. Roxbury, West.
11.....	Loss 73,400	Loss 517,200	Loss 590,600	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 420,300	Loss 8,900	Loss 429,200	Ward 12. Roxbury, East.
13.....	Gain 883,800	Loss 2,300	Gain 881,500	Ward 13. Dorchester and Savin Hill.
14.....	Loss 1,320,100	Loss 2,100	Loss 1,322,200	Ward 14. Dorchester, West.
15.....	Loss 1,069,600	Loss 12,300	Loss 1,081,900	Ward 15. Dorchester, North Central.
16.....	Loss 402,300	Loss 1,137,900	Loss 1,540,200	Ward 16. Dorchester, South.
17.....	Loss 1,383,800	Loss 24,700	Loss 1,408,500	Ward 17. Dorchester, Center.
18.....	Gain 721,700	Loss 38,400	Gain 683,300	Ward 18. Hyde Park and Mattapan.
19.....	Gain 163,300	Loss 25,100	Gain 138,200	Ward 19. Jamaica Plain and Roslindale.
20.....	Loss 312,300	Loss 36,000	Loss 348,300	Ward 20. West Roxbury, Roslindale.
21.....	Gain 664,900	Loss 54,700	Gain 610,200	Ward 21. Brighton, South.
22.....	Loss 191,400	Gain 94,800	Loss 96,600	Ward 22. Brighton, North.
Boats.....		Gain 3,923,500	Gain 3,923,500	Boats
Net R. E.	Loss \$20,173,200	Net Gain \$173,200	Net Loss \$19,999,000	

VALUATION, JANUARY 1, 1976

WARD	Real Estate	Personal Est.	Total
1	\$50,587,400	\$28,615,100	\$79,202,500
2	28,855,700	164,400	29,020,100
3	373,408,200	111,556,000	484,964,200
4	101,958,900	68,918,000	170,876,900
5	187,904,100	2,087,000	189,991,100
6	121,228,500	921,400	122,149,900
7	30,493,700	484,100	30,977,800
8	25,403,200	532,100	25,935,300
9	11,291,400	66,500	11,357,900
10	19,315,100	80,100	19,395,200
11	22,028,500	26,214,300	48,242,800
12	18,610,200	81,000	18,691,200
13	29,002,400	300,200	29,302,600
14	33,543,900	76,900	33,620,800
15	21,138,100	185,600	21,323,700
16	50,183,600	1,445,700	51,629,300
17	33,742,300	199,300	33,941,600
18	89,761,100	2,194,900	91,956,000
19	34,837,700	266,700	35,104,400
20	84,084,300	728,100	84,812,400
21	85,638,800	522,500	86,161,300
22	65,194,900	1,148,100	66,343,000
Totals	\$1,518,212,000	\$246,788,000	\$1,765,000,000

January 1, 1975, Valuation used tax rate computation for Fiscal 1976.

ASSESSING DEPARTMENT

7

VALUATION, JANUARY 1, 1977

WARD	Real Estate	Personal Est.	Total
1	\$48,762,100	\$25,002,900	\$73,765,000
2	28,602,400	161,500	28,763,900
3	370,868,800	113,265,400	484,134,200
4	101,042,300	68,971,900	170,014,200
5	183,456,700	2,022,700	185,479,400
6	118,489,100	896,600	119,385,700
7	30,278,000	473,300	30,751,300
8	24,817,900	516,300	25,334,200
9	10,725,900	57,800	10,783,700
10	15,969,300	70,800	16,040,100
11	21,955,100	25,697,100	47,652,200
12	18,189,900	72,100	18,262,000
13	29,886,200	297,900	30,184,100
14	32,223,800	74,800	32,298,600
15	20,068,500	173,300	20,241,800
16	49,781,300	307,800	50,089,100
17	32,358,500	174,600	32,533,100
18	90,482,800	2,156,500	92,639,300
19	35,001,000	241,600	35,242,600
20	83,772,000	692,100	84,464,100
21	86,303,700	467,800	86,771,500
22	65,003,500	1,242,900	66,246,400
Boats		3,923,500	3,923,500
Totals	\$1,498,038,800	\$246,961,200	\$1,745,000,000

January 1, 1976 Valuation used for tax rate computation for Fiscal 1977.

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1977F	\$1,765,000,000
Real and Personal, 1978F	1,745,000,000
Net Loss	\$20,000,000
Real Estate, 1977F	\$1,518,212,000
Real Estate, 1978F	1,498,038,800
Net Loss	\$20,173,200
Personal Estate, 1978F	\$246,961,200
Personal Estate, 1977F	246,788,000
Net Gain	\$173,200
Loss, Real Estate	\$20,173,200
Gain, Personal Estate	173,200
Net Loss, Real and Personal Estate	\$20,000,000

DIVISION OF TAX RATE

	1977F	1978F
GENERAL TAX RATE	\$171 03	\$172 94
SCHOOL TAX RATE	81 87	79 96
TOTAL TAX RATE	\$252 90	\$252 90

TAX RATE COMPUTATION

Fiscal 1978

APPROPRIATIONS

City Budget	\$269,954,978
County Budget	29,194,420
School Budget	172,600,000
Debt and Interest Requirements	73,549,666
Contributions to Pension System	54,522,617
State Assessments:	
MBTA Deficit	32,745,795
Metropolitan District	3,186,134
Miscellaneous	1,500,696
Deficit Appropriations:	
Abatements in Excess of Overlay	17,508,500
Sewer Use Deficit	—
Appropriation Deficit — 1976	15,000,000
Tax Title Cost	700,000
Court Judgment (School)	2,300,000
	<u>\$672,762,806</u>

REVENUE

Departmental Revenues:	
Health and Hospitals	\$59,279,602
City	24,582,368
County	7,630,670
School Committee	1,066,933
Total Departmental Revenue	<u>\$92,559,573</u>
Revenues from State	132,352,434
Motor Vehicle Excise Taxes	12,120,982
Transfers from Other Funds:	
Federal Revenue Sharing	21,400,000
Countercyclical Aid	300,000
Parking Meter Fees	1,500,000
Total Estimated Revenue	<u>\$260,232,989</u>
Real and Personal Property Tax Levy	\$441,310,500
Less Overlay Reserve for Abatements	(28,780,683)
Net Tax Levy	<u>\$412,529,817</u>
	<u>\$672,762,806</u>
Tax Rate	\$252 90

LAND, BUILDING VALUATIONS AND TAX RATES

CITY OF BOSTON

1955 — 1978F

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1978F	\$1,120,932,742	\$252 90	\$421,629,700	\$1,076,409,100	\$1,498,038,800
1977F	2,476,099,000	252 90	427,017,700	1,091,194,300	1,518,212,000
1976F	2,373,294,500	196 70	442,618,500	1,106,842,900	1,549,461,400
1975F	2,272,135,700	196 70	449,510,600	1,107,381,100	1,556,891,700
1974.....	2,272,135,700	*98 40	449,510,600	1,107,381,100	1,556,891,700
1973.....	2,165,178,200	196 70	454,375,600	1,080,331,100	1,534,706,700
1972.....	1,934,462,000	196 70	460,748,300	1,071,113,500	1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 90	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,000	69 80	539,291,400	870,056,500	1,409,337,900

*Tax Rate for Period January 1, 1974-June 30, 1974.

**VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS,
FISCAL 1978, JULY 1, 1977—JUNE 30, 1978**

WARD	Area	Value Land	Value Buildings	Total Value
1.....	38,961,121	\$16,409,700	\$32,352,400	\$48,762,100
2.....	14,280,964	9,781,700	18,820,700	28,602,400
3.....	13,899,093	138,090,200	232,778,600	370,868,800
4.....	6,117,749	23,730,000	77,312,300	101,042,300
5.....	11,457,347	56,904,100	126,552,600	183,456,700
6.....	27,594,027	27,735,900	90,753,200	118,489,100
7.....	17,887,098	10,113,800	20,164,200	30,278,000
8.....	12,892,034	8,151,000	16,666,900	24,817,900
9.....	3,887,579	5,231,300	5,494,600	10,725,900
10.....	8,820,296	4,004,100	11,965,200	15,969,300
11.....	16,933,838	5,557,600	16,397,500	21,955,100
12.....	12,657,429	5,531,900	12,658,000	18,189,900
13.....	16,687,129	6,704,100	23,182,100	29,886,200
14.....	23,760,219	8,164,100	24,059,700	32,223,800
15.....	14,510,181	4,725,900	15,342,600	20,068,500
16.....	36,047,747	9,895,400	39,885,900	49,781,300
17.....	27,142,343	8,362,300	23,996,200	32,358,500
18.....	111,187,142	16,483,200	73,999,600	90,482,800
19.....	33,099,515	8,223,200	26,777,800	35,001,000
20.....	93,039,026	15,352,200	68,419,800	83,772,000
21.....	19,129,574	19,562,300	66,741,400	86,303,700
22.....	39,998,663	12,915,700	52,087,800	65,003,500
Totals	599,990,114	\$421,629,700	\$1,076,409,100	\$1,498,038,800

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1967**

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

BOSTON'S FINAL EQUALIZED VALUATION

1968	\$1,900,000,000 00
1970	2,000,000,000 00
1972	2,100,000,000 00
1974	2,600,000,000 00
1976	3,600,000,000 00
1978	3,831,000,000 00

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1963	\$125,745,936 00	\$12,974,064 00	\$138,720,000 00	\$72 59	\$23 41	\$96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973	301,876,807 89	40,813,932 11	342,690,740 00	153 88	42 82	196 70
1974*	153,198,143 28	22,367,136 72	175,565,280 00	76 98	21 42	98 40
1975F	306,240,597 39	44,711,542 61	350,952,140 00	147 79	48 91	196 70
1976F	304,779,057 38	47,997,081 72	352,776,139 10	151 29	45 41	196 70
1977F	383,955,814 80	62,412,685 20	446,368,500 00	171 03	81 87	252 90
1978F	378,854,012 52	62,456,487 48	441,310,500 00	172 94	79 96	252 90

*Period January 1, 1974 — June 30, 1974.

NUMBER OF PROPERTY ITEMS ASSESSED IN 1978F

WARD	Real Estate	Personal Estate	Sewer Use	Water	Betterments
1	6,286	437	978	1,081	54
2	2,605	83	494	608	0
3	3,224	3,233	800	945	13
4	1,846	304	713	818	6
5	4,600	1,072	1,085	1,460	0
6	4,142	330	942	1,093	25
7	3,709	167	824	879	4
8	1,923	153	646	689	3
9	1,190	49	610	662	2
10	1,973	56	556	615	12
11	3,074	122	993	1,074	27
12	2,262	86	1,127	1,158	0
13	2,939	55	947	990	13
14	4,712	78	2,651	2,607	30
15	3,047	123	1,008	1,028	55
16	5,183	161	1,033	1,101	100
17	4,913	134	1,597	1,602	123
18	13,241	274	2,146	2,558	846
19	4,894	143	900	1,036	131
20	12,202	413	1,295	1,443	486
21	2,546	314	784	1,009	39
22	5,153	301	811	900	119
Boats		4,619			
Totals	95,664	12,707	22,940	25,356	2,088

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$63,973 94
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	51,125 63
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	23,684 69
Total	<u>\$138,784 26</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1976 Water Liens, added to taxes	\$4,147,867 30
Assessment under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, chapter 80, section 13, added to taxes	980,016 81
Total	<u>\$5,127,884 11</u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1978F

	Clause	Area	Land	Buildings	Total
United States of America	1 & 1A	23,234,459	\$32,486,200	\$87,960,200	\$120,446,400
Commonwealth of Massachusetts	2	787,793,466	1,039,394,300	2,157,012,800	3,196,407,100
Horticultural Societies	4	22,500	450,000	400,000	850,000
Incorporated Organizations of United States Veterans	5	551,415	299,800	540,600	840,400
Military	6	2,988	7,500	32,500	40,000
Religious Organizations	10	84,818	43,400	156,800	200,200
Houses of Religious Worship	11	17,198,286	17,354,200	47,672,900	65,027,100
Cemeteries	12	32,080,072	5,583,500	921,700	6,505,200
Special Clauses	16-21	7,132,008	2,071,500	888,500	2,960,000
Massachusetts Hospital Service, Chapter 176, A&B, Blue Cross-Blue Shield	23	—	—	5,146,000	5,146,000
Chapter 95, Acts of 1960	24	145,135	116,400	438,000	554,400
Literary	31	33,807,619	45,080,900	191,719,300	236,800,200
Benevolent	32	10,805,515	19,008,800	190,921,900	209,930,700
Charitable	33	11,353,490	13,973,600	71,969,800	85,943,400
Scientific	34	767,147	2,243,300	9,707,500	11,950,800
Temperance Societies	35	46,228	48,200	138,200	186,400
CITY OF BOSTON					
Schools	A	12,923,189	9,775,400	55,889,500	65,664,900
Fire	B	643,026	1,080,900	4,955,200	6,036,100
All Others	C	6,467,057	9,058,900	12,571,100	21,630,000
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	754,092	4,512,200	67,800	4,580,000
Libraries	F	87,948,940	208,688,500	13,616,500	222,305,000
Foreclosures	I	435,117	4,451,600	17,525,600	21,977,200
Boston Housing Authority	J	11,133,675	4,754,400	4,983,300	9,737,700
Health	K	22,664,200	13,309,500	107,267,700	120,577,200
Hospitals	L	366,372	439,500	1,188,000	1,627,500
Institutions	M	3,491,673	3,030,000	27,199,500	30,229,500
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	12,607,265	30,844,200	30,732,100	61,576,300
Police	OO	8,394,398	63,706,200	382,163,800	445,870,000
Printing	P	247,645	934,300	3,612,200	4,546,500
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800
Public Works	S	1,264,632	10,647,300	12,994,300	23,641,600
Welfare	T	8,382,737	4,872,800	16,008,700	20,881,500
Public Facilities	U	47,465	202,000	874,300	1,076,300
GRAND TOTALS	V	4,742,217	2,398,200	26,729,400	29,127,600
		1,120,932,742	\$1,567,337,000	\$3,512,918,200	\$5,075,255,200

RECAPITULATION OF EXEMPT PROPERTY — 1978F

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	166,080,725	\$126,827,600	\$141,782,000	\$268,609,600	359
2	.	.	.	20,056,230	17,989,200	72,528,100	90,517,300	488
3	.	.	.	15,394,976	110,782,700	388,445,300	499,228,000	882
4	.	.	.	14,779,434	113,864,600	384,897,400	498,762,000	449
5	.	.	.	14,578,576	175,293,300	45,234,200	220,527,500	415
6	.	.	.	30,203,260	28,499,500	52,992,200	81,491,700	294
7	.	.	.	16,740,256	8,446,800	16,923,500	25,370,300	169
8	.	.	.	10,311,506	10,925,100	66,918,300	77,843,400	641
9	.	.	.	9,185,319	11,152,200	38,470,000	49,622,200	1,121
10	.	.	.	11,439,677	9,932,400	66,801,000	76,733,400	260
11	.	.	.	7,909,971	5,115,100	18,992,900	24,108,000	588
12	.	.	.	27,920,008	8,339,400	35,781,800	44,121,200	368
13	.	.	.	25,376,106	17,373,800	103,346,300	120,720,100	430
14	.	.	.	17,938,526	6,695,800	31,124,700	37,820,500	394
15	.	.	.	2,919,346	1,531,000	8,022,000	9,553,000	101
16	.	.	.	16,174,063	7,597,700	32,232,000	39,829,700	234
17	.	.	.	8,479,665	3,498,600	9,208,300	12,706,900	194
18	.	.	.	54,157,399	14,995,200	24,915,700	39,910,900	693
19	.	.	.	37,515,639	31,337,100	47,806,800	79,143,900	475
20	.	.	.	55,343,712	23,111,700	38,578,200	61,689,900	565
21	.	.	.	19,246,599	24,266,700	77,409,600	101,676,300	153
22	.	.	.	28,715,378	23,593,000	54,048,800	77,641,800	181
GRAND TOTAL .				610,466,371	\$781,168,500	\$1,756,459,100	\$2,537,627,600	9,456

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1976-1978F by Class of Exemption Shown in Tabulation

Class	1976F	1977F	1978F
United States of America	\$109,122,100	\$109,037,100	\$108,961,100
Commonwealth of Massachusetts	631,208,400	321,975,800	325,940,100
City of Boston	1,073,270,400	1,051,351,200	1,085,882,600
Houses of Religious Worship and Religious Organizations	70,351,300	65,100,200	64,981,700
All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed) . .	489,342,300	825,830,200	890,333,500
Totals	\$2,373,294,500	\$2,373,294,500	\$2,476,099,000

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuation at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON IN THE FISCAL YEAR 1978

Commitment	Date of Commitment		Number	Value	Excise
1977 Levy:					
Fourth.....	Oct.	21, 1977	23,701	\$41,849,300	\$2,436,195 07
Fifth	Nov.	9, 1977	9,462	15,150,900	681,227 84
Sixth	Dec.	30, 1977	19,312	30,801,450	1,001,120 04
Seventh	June	9, 1978	13,829	19,374,850	322,013 48
Eighth	June	26, 1978	2,759	6,976,300	255,714 60
Ninth.....	Nov.	15, 1978	2,109	9,613,450	257,424 99
Total			71,172	\$123,766,250	\$4,953,696 02
1978 Levy:					
First.....	Mar.	20, 1978	125,917	\$94,098,300	\$6,210,489 80
Second	Apr.	7, 1978	16,847	18,130,000	1,196,796 00
Third.....	May	3, 1978	19,541	19,326,950	1,272,598 09
Fourth.....	July	17, 1978	20,614	36,409,850	2,010,942 18
Fifth	Nov.	27, 1978	36,322	89,629,650	4,085,539 13
Total			219,241	\$257,594,750	\$14,776,365 20

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessors' copy and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1956 TO 1978

YEAR *	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1956	193,364	\$5,407,426 05	\$54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	272,554	15,359,734 21	66 00
1974	260,391	15,731,766 80	66 00
1975	261,865	15,817,076 56	66 00
1976	255,610	15,662,247 26	66 00
1977	252,330	15,377,597 33	66 00
1978*	219,241	14,776,365 20	66 00

*Incomplete

TABLE OF REAL ESTATE ABATEMENTS GRANTED, 1967-1978F

Levy Year	Tax Rate	Abated 1978F	Value Abated	Abated 1977F	Value Abated	Abated 1976F	Value Abated	Abated 1975F	Value Abated	Abated† 1974	Value Abated
1978	\$252 90	\$18,588,428 15	\$73,518,500								
1977	252 90	14,169,141 51	55,084,500	\$17,683,961 01	\$69,748,300						
1976	196 70	3,070,146 29	15,037,000	14,004,393 41	70,099,100	\$12,543,156 69	\$63,768,000				
1975	196 70	1,544,461 37	7,488,700	6,199,173 94	30,640,100	3,899,911 86	19,826,700	\$20,440,593 63	\$103,917,600		
1974	98 40*	580,834 32	5,650,800	2,815,585 36	27,967,100	2,008,063 39	20,407,200	9,537,451 75	96,925,300	\$1,076,791 20	\$10,943,000
1973	196 70	477,264 02	2,401,000	3,502,689 83	17,144,900	2,070,106 37	10,524,200	8,112,709 21	41,244,100	12,191,092 27	61,978,100
1972	196 70	594,309 88	3,021,800	1,873,991 43	9,157,800	1,298,524 00	6,601,600	4,926,281 78	25,044,650	4,445,951 09	22,602,700
1971	174 70	287,793 56	1,645,000	783,510 47	4,112,000	606,225 92	3,470,100	1,689,798 13	9,672,520	868,521 05	4,971,500
1970	156 80	87,982 02	559,300	308,460 90	1,594,800	168,764 79	1,076,300	709,524 36	4,525,000	539,603 68	3,441,350
1969	144 40	15,487 32	109,300	85,287 24	253,900	51,999 30	360,130	243,372 03	1,685,440	118,819 54	822,850
1968	129 20	5,801 08	44,900	58,744 74	59,000	1,579,335 12	12,223,950	92,118 54	712,950	81,105 30	627,750
1967	117 80	3,286 62	27,900	30,672 19	38,000	530,928 09	4,507,000	29,481 30	250,300	31,711 76	269,200

*Tax Rate for Period January 1, 1974-June 30, 1974.

†Abated January 1, 1974-June 30, 1974.

LIST OF ASSESSORS — 1978

BARBARA G. CAMERON, *Acting Commissioner of Assessing*
MATTHEW F. HANLEY, JR., *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
BRYAN J. REYNOLDS, *Executive Secretary*

Board of Review

HAROLD L. VAUGHAN, *Chairman*
EDWARD W. JAY, JR., *Member*
HELEN M. SULLIVAN, *Member*

District Directors

FREDERICK MCANULTY, SR.
JOHN D. MOORE
ROBERT F. PETRILLO
JOHN J. RILEY, JR.
ALLEN J. ROURKE
DAVID F. WHITLEY

Supervisors of Assistant Assessors

CONRAD DIGREGORIO
ALEXANDER GILLIS
THOMAS M. HEANUE
HENRY PENTA
EDWARD WEXLER

Assistant Assessors

WILLIAM C. BARTON
EDWARD J. CARROLL
STEVEN A. CASALE
RICHARD A. COHEN
MAUREEN CULLEN
JOHN F. DRISCOLL

FRANCIS X. GOODE
JOHN J. HERRITY
BARBARA JOHNSON
ERNEST G. KELLIHER
FREDERICK MCANULTY, JR.
ALLAN R. MILLER

DENNIS C. RICUPERO

MATILDA M. SUNDERLAND, *Director of Assessing Services*
DOROTHEA R. SGROI, *Head Administrative Clerk*
JOHN A. WALL, *Senior Appraisal Engineer*

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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR FISCAL 1979

(July 1, 1978 — June 30, 1979)

ASSESSORS' OFFICE, CITY HALL
BOSTON, MASS.

JULY 1, 1979

HON. KEVIN H. WHITE, *Mayor*

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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR FISCAL 1979
(July 1, 1978 — June 30, 1979)

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JULY 1, 1979

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the fiscal year 1979:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1978 to be payable as of November 20, 1979, as follows:

Examination of Retirement System	\$52,465 28
Metropolitan Parks	4,284,487 07
Metropolitan Sewerage	6,832,518 58
Boston Metropolitan District Expenses	5,380 32
Massachusetts Bay Transportation Authority — Operating Deficit	35,698,000 00
Metropolitan Air Pollution Control	37,352 92
Shellfish Purification Plant	1,753 27
Metropolitan Area Planning Council	91,536 47
Motor Vehicle Excise Tax Bills	36,442 65
Group Insurance Commission	377,807 03
Suffolk County Mosquito Control Project	105,058 00
	<hr/>
	\$47,522,801 59
*Metropolitan Water	12,798,714 00
	<hr/>
Total	\$60,321,515 59

*Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1978, determined by the Commissioner of Assessing, September 25, 1978, when the rate of taxation for the fiscal year 1979 was fixed, was as follows:

Value of land	\$416,261,100
Value of buildings	1,065,085,300
	<hr/>
Total value of real estate	\$1,481,346,400
Total value of personal estate.	243,653,600
	<hr/>
Total valuation	\$1,725,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate	979,800
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate	95,400
	<hr/>
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1978 — when all assessments were made, was	\$1,726,075,200
	<hr/> <hr/>

EXEMPT VALUATIONS,

FISCAL 1979

JULY 1, 1978 — JUNE 30, 1979

CLASS	AMOUNT
<i>United States of America</i>	\$100,682,500
<i>Commonwealth of Massachusetts</i>	326,956,500
<i>Houses of Religious Worship and Religious Organizations</i>	66,231,900
<i>City of Boston</i>	1,186,909,800
<i>All Others (includes literary, charitable, benevolent institutions, and all the other exempt property not separately listed)</i>	932,255,400
	<hr/>
<i>Total</i>	\$2,613,036,100

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 25.29 percent, or \$252.90 per \$1,000; of this rate \$179.26 was for the general rate, and \$73.64 was for schools.

Real and personal property taxes	\$436,252,500 00
Real and personal property taxes, supplementary	271,918 08
	<hr/>
Total property taxes	\$436,524,418 08
	<hr/> <hr/>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$44,118.25 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the fiscal year 1979 there was assessed to the Town of Brookline the additional sum of \$5,209.74, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1962-1979F**

YEAR	Real Estate	Personal Estate	Total Evaluation
1962	\$1,323,157,600	\$133,153,800	\$1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974 (1st 6 mos.) . .	1,556,891,700	227,308,300	1,784,200,000
*1975F	1,556,891,700	227,308,300	1,784,200,000
1976F	1,549,461,400	244,011,600	1,793,473,000
1977F	1,518,212,000	246,788,000	1,765,000,000
1978F	1,498,038,800	246,961,200	1,745,000,000
1979F	1,481,346,400	243,653,600	1,725,000,000

*Valuation on January 1, 1974 was used to compute the tax rate for Fiscal 1975, period beginning July 1, 1974 and ending June 30, 1975.

Valuation on January 1, of each year will be used to compute subsequent Fiscal year tax rates.

(1977 Compared with 1978)

ASSESSING DEPARTMENT

Ward	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Loss \$410,700	Loss \$142,700	Loss \$553,400	Ward 1. East Boston.
2.....	Loss 364,300	Loss 14,500	Loss 378,800	Ward 2. Charlestown.
3.....	Loss 7,454,400	Gain 25,069,400	Gain 17,615,000	Ward 3. Boston Proper.
4.....	Gain 1,016,600	Gain 131,300	Gain 1,147,900	Ward 4. Back Bay, South.
5.....	Loss 1,398,000	Loss 122,900	Loss 1,520,900	Ward 5. Back Bay.
6.....	Loss 205,600	Gain 147,900	Loss 57,700	Ward 6. South Boston, North.
7.....	Loss 221,700	Loss 4,500	Loss 226,200	Ward 7. South Boston, South.
8.....	Loss 430,900	Loss 70,400	Loss 501,300	Ward 8. Roxbury, East and South.
9.....	Loss 508,200	Loss 1,600	Loss 509,800	Ward 9. Roxbury, Central.
10.....	Loss 650,700	Loss 3,800	Loss 654,500	Ward 10. Roxbury, West.
11.....	Loss 1,101,600	Loss 25,471,600	Loss 26,573,200	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 249,200	Loss 600	Loss 249,800	Ward 12. Roxbury, East.
13.....	Loss 703,900	Loss 1,400	Loss 705,300	Ward 13. Dorchester and Savin Hill.
14.....	Loss 1,378,000	Loss 10,900	Loss 1,388,900	Ward 14. Dorchester, West.
15.....	Loss 316,300	Loss 5,000	Loss 321,300	Ward 15. Dorchester, North Central.
16.....	Loss 129,500	Gain 4,000	Loss 125,500	Ward 16. Dorchester, South.
17.....	Loss 294,300	Loss 22,600	Loss 316,900	Ward 17. Dorchester, Center.
18.....	Loss 851,900	Loss 11,300	Loss 863,200	Ward 18. Hyde Park and Mattapan.
19.....	Gain 521,300	Loss 4,000	Gain 517,300	Ward 19. Jamaica Plain and Roslindale.
20.....	Loss 421,500	Loss 29,100	Loss 450,600	Ward 20. West Roxbury, Roslindale.
21.....	Loss 1,498,400	Loss 34,800	Loss 1,533,200	Ward 21. Brighton, South.
22.....	Gain 358,800	Gain 12,900	Gain 371,700	Ward 22. Brighton, North.
Boats.....		Loss 2,721,400	Loss 2,721,400	Boats
Net R. E.	Loss \$16,692,400	Net Gain \$3,307,600	Net Loss \$20,000,000	

VALUATION, JANUARY 1, 1977

WARD	Real Estate	Personal Est.	Total
1	\$48,762,100	\$25,002,900	\$73,765,000
2	28,602,400	161,500	28,763,900
3	370,868,800	113,265,400	484,134,200
4	101,042,300	68,971,900	170,014,200
5	183,456,700	2,022,700	185,479,400
6	118,489,100	896,600	119,385,700
7	30,278,000	473,300	30,751,300
8	24,817,900	516,300	25,334,200
9	10,725,900	57,800	10,783,700
10	15,969,300	70,800	16,040,100
11	21,955,100	25,697,100	47,652,200
12	18,189,900	72,100	18,262,000
13	29,886,200	297,900	30,184,100
14	32,223,800	74,800	32,298,600
15	20,068,500	173,300	20,241,800
16	49,781,300	307,800	50,089,100
17	32,358,500	174,600	32,533,100
18	90,482,800	2,156,500	92,639,300
19	35,001,000	241,600	35,242,600
20	83,772,000	692,100	84,464,100
21	86,303,700	467,800	86,771,500
22	65,003,500	1,242,900	66,246,400
Boats		3,923,500	3,923,500
Totals	\$1,498,038,800	\$246,961,200	\$1,745,000,000

January 1, 1976, Valuation used for tax rate computation for Fiscal 1977.

VALUATION, JANUARY 1, 1978

WARD	Real Estate	Personal Est.	Total
1	\$48,351,400	\$24,860,200	\$73,211,600
2	28,238,100	147,000	28,385,100
3	363,414,400	138,334,800	501,749,200
4	102,058,900	69,103,200	171,162,100
5	182,058,700	1,899,800	183,958,500
6	118,283,500	1,044,500	119,328,000
7	30,056,300	468,800	30,525,100
8	24,387,000	445,900	24,832,900
9	10,217,700	56,200	10,273,900
10	15,318,600	67,000	15,385,600
11	20,853,500	225,500	21,079,000
12	17,940,700	71,500	18,012,200
13	29,182,300	296,500	29,475,800
14	30,845,800	63,900	30,909,700
15	19,752,200	168,300	19,920,500
16	49,651,800	311,800	49,963,600
17	32,064,200	152,000	32,216,200
18	89,630,900	2,145,200	91,776,100
19	35,522,300	237,600	35,759,900
20	83,350,500	663,000	84,013,500
21	84,805,300	433,000	85,238,300
22	65,362,300	1,255,800	66,618,100
Boats		1,202,100	1,202,100
Totals	\$1,481,346,400	\$243,653,600	\$1,725,000,000

January 1, 1977 Valuation used for tax rate computation for Fiscal 1978.

January 1, 1978, Valuation used for tax rate computation for Fiscal 1979.

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1978F	\$1,745,000,000
Real and Personal, 1979F	1,725,000,000
Net Loss	\$20,000,000
Real Estate, 1978F	\$1,498,038,000
Real Estate, 1979F	1,481,346,400
Net Loss	\$16,692,400
Personal Estate, 1979F	\$243,653,600
Personal Estate, 1978F	246,961,200
Net Loss	\$3,307,600
Loss, Real Estate	\$16,692,400
Loss, Personal Estate	3,307,600
Net Loss, Real and Personal Estate	\$20,000,000

DIVISION OF TAX RATE

	1978F	1979F
GENERAL TAX RATE	\$172 94	\$179 26
SCHOOL TAX RATE	79 96	73 64
TOTAL TAX RATE	\$252 90	\$252 90

TAX RATE COMPUTATION

Fiscal 1979

APPROPRIATIONS

City Budget	\$295,532,297
County Budget	34,420,002
School Budget	187,600,000
Debt and Interest Requirements	74,181,453
Contributions to Pension System	60,665,839
State Assessments:	
MBTA Deficit	35,527,988
Metropolitan District	4,584,539
Miscellaneous	1,942,632
Deficit Appropriations:	
Abatements in Excess of Overlay	24,293,488
Sewer Use Deficit	—
Appropriation Deficit	13,000,000
Tax Title Cost	725,000
Court Judgment (School)	—
	<u>\$731,873,238</u>

REVENUE

Departmental Revenues:	
Health and Hospitals	\$56,301,300
City	21,416,892
County	9,217,878
School Committee	525,759
	<u>Total Departmental Revenue</u>
	\$87,461,829
Revenues from State	195,580,313
Mass. Port Authority	3,500,000
Motor Vehicle Excise Taxes	10,925,289
Transfers from Other Funds:	
Federal Revenue Sharing	21,300,000
Countercyclical Aid	—
Parking Meter Fees	1,500,000
	<u>Total Estimated Revenue</u>
	\$320,267,631
Real and Personal Property Tax Levy	\$436,252,500
Less Overlay Reserve for Abatements	(24,646,893)
	<u>Net Tax Levy</u>
	\$411,605,607
	<u>\$731,873,238</u>
Tax Rate	252 90

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1959 — 1979F

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1979F	\$2,613,036,100	\$252 90	\$416,261,100	\$1,065,085,300	\$1,481,346,400
1978F	1,209,932,742	252 90	421,629,700	1,076,409,100	1,498,038,800
1977F	2,476,099,000	252 90	427,017,700	1,091,194,300	1,518,212,000
1976F	2,373,294,500	196 70	442,618,500	1,106,842,900	1,549,461,400
1975F	2,272,135,700	196 70	449,510,600	1,107,381,100	1,556,891,700
1974.....	2,272,135,700	*98 40	449,510,600	1,107,381,100	1,556,891,700
1973.....	2,165,178,200	196 70	454,375,600	1,080,331,100	1,534,706,700
1972.....	1,934,462,000	196 70	460,748,300	1,071,113,500	1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 90	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600

*Tax Rate for Period January 1, 1974-June 30, 1974.

VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS,

FISCAL 1979, JULY 1, 1978-JUNE 30, 1979

WARD	Area	Value Land	Value Buildings	Total Value
1.....	38,294,925	\$16,106,800	\$32,244,600	\$48,351,400
2.....	14,088,480	9,676,000	18,562,100	28,238,100
3.....	13,800,017	135,448,500	227,965,900	363,414,400
4.....	6,063,127	23,478,700	78,580,200	102,058,900
5.....	11,421,622	56,187,100	125,871,600	182,058,700
6.....	27,625,564	27,610,100	90,673,400	118,283,500
7.....	17,864,459	10,079,100	19,977,200	30,056,300
8.....	12,914,205	8,077,700	16,309,300	24,387,000
9.....	3,855,512	5,215,300	5,002,400	10,217,700
10.....	8,773,662	3,979,500	11,339,100	15,318,600
11.....	16,541,259	5,410,800	15,442,700	20,853,500
12.....	12,632,219	5,496,100	12,444,600	17,940,700
13.....	16,588,632	6,658,600	22,523,700	29,182,300
14.....	23,568,696	8,024,100	22,821,700	30,845,800
15.....	14,450,111	4,702,700	15,049,500	19,752,200
16.....	36,063,588	9,917,200	39,734,600	49,651,800
17.....	27,043,453	8,318,500	23,745,700	32,064,200
18.....	110,281,606	16,032,700	73,598,200	89,630,900
19.....	33,562,997	8,421,500	27,100,800	35,522,300
20.....	92,770,296	15,232,600	68,117,900	83,350,500
21.....	19,014,169	19,234,300	65,571,000	84,805,300
22.....	40,025,004	12,953,200	52,409,100	65,362,300
Totals	\$597,243,603	\$416,261,100	\$1,065,085,300	\$1,481,346,400

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1967

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

BOSTON'S FINAL EQUALIZED VALUATION

1968	\$1,900,000,000 00
1970	2,000,000,000 00
1972	2,100,000,000 00
1974	2,600,000,000 00
1976	3,600,000,000 00
1978	3,831,000,000 00

TAXES ON PROPERTY -- DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1964	\$13,540,724 28	\$145,708,000 00	\$75 92	23 88	\$99 80
1965	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973	40,813,932 11	342,690,740 00	153 88	42 82	196 70
1974*	22,367,136 72	175,565,280 00	76 98	21 42	98 40
1975F	44,711,542 61	350,952,140 00	147 79	48 91	196 70
1976F	47,997,081 72	352,776,139 10	151 29	45 41	196 70
1977F	62,412,685 20	446,368,500 00	171 03	81 87	252 90
1978F	62,456,847 48	441,310,500 00	172 94	79 96	252 90
1979F	61,619,995 44	429,807,596 40	179 26	73 64	252 90

*Period January 1, 1974 -- June 30, 1974.

NUMBER OF PROPERTY ITEMS ASSESSED IN 1979F

WARD	Real Estate	Personal Estate	Sewer Use	Water	Betterments
1	6,304	431	1,005	1,043	50
2	2,606	81	504	584	0
3	3,258	3,125	694	625	9
4	1,845	369	687	703	5
5	4,683	1,021	1,053	1,128	0
6	4,150	329	1,018	1,030	1
7	3,700	164	845	888	1
8	1,922	144	585	571	3
9	1,201	60	520	529	0
10	1,968	51	602	644	6
11	3,067	109	940	998	22
12	2,260	87	1,062	1,076	0
13	2,905	55	946	933	2
14	4,648	61	2,394	2,468	18
15	3,037	123	1,078	1,131	52
16	5,172	164	1,060	1,156	55
17	4,909	125	1,673	1,767	70
18	13,251	268	2,369	2,713	495
19	4,908	142	934	1,015	37
20	12,194	412	1,330	1,444	333
21	2,635	310	751	807	21
22	5,156	303	874	960	70
23		1,465			
Totals	95,779	9,399	22,924	24,213	1,250

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$48,249 98
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	48,148 68
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	16,884 14
Total	<u>\$113,282 80</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1974 Water Liens, added to taxes	\$4,340,552 29
Assessment under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, chapter 80, section 13, added to taxes	849,678 16
Total	<u>\$5,190,230 45</u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1979F

	Clause	Area	Land	Buildings	Total
United States of America	1 & 1A	16,110,417	\$26,584,000	\$74,225,500	\$100,809,500
Commonwealth of Massachusetts	2	247,777,575	258,658,500	402,262,000	660,920,500
Horticultural Societies	4	21,936	450,000	400,000	850,000
Incorporated Organizations of United States Veterans	5	539,366	284,500	514,200	798,700
Military	6	2,988	7,500	32,500	40,000
Religious Organizations	10	75,369	41,000	147,800	188,800
Houses of Religious Worship	11	17,477,662	17,480,100	48,563,000	66,043,100
Cemeteries	12	32,032,659	5,589,700	921,700	6,511,400
Special Clauses	16-21	7,132,008	2,131,500	988,500	3,120,000
Massachusetts Hospital Service, Chapter 176, A&B, Blue Cross-Blue Shield	23	—	—	5,146,000	5,146,000
Chapter 95, Acts of 1960	24	188,717	131,400	459,000	590,400
Literary	31	33,758,522	45,024,900	204,729,100	249,754,000
Benevolent	32	10,498,528	18,984,500	191,023,300	210,007,800
Charitable	33	12,378,693	14,643,400	72,968,400	87,611,800
Scientific	34	764,981	2,232,500	9,688,300	11,920,800
Temperance Societies	35	46,228	48,200	138,200	186,400
CITY OF BOSTON					
Schools	A	12,576,805	9,562,600	54,664,900	64,227,500
Fire	B	634,857	1,071,200	6,324,600	7,395,800
All Others	C	6,459,686	9,056,000	12,571,100	21,627,100
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	734,172	4,396,300	67,800	4,464,100
Libraries	F	88,760,992	208,968,700	13,580,500	222,549,200
Foreclosures	I	453,707	4,483,600	17,525,600	22,009,200
Boston Housing Authority	J	11,462,702	5,320,300	7,915,200	13,235,500
Health	K	22,976,754	13,665,500	110,230,200	123,895,700
Hospitals	L	366,372	439,500	3,413,000	3,852,500
Institutions	M	3,593,490	3,551,400	27,749,100	31,300,500
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	13,360,220	32,587,900	31,245,300	63,833,200
Police	OO	16,106,609	71,646,700	439,031,000	510,677,700
Printing	P	247,645	934,300	3,612,200	4,546,500
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800
Public Works	S	1,293,107	10,661,300	12,994,300	23,655,600
Welfare	T	8,351,224	4,661,600	16,008,700	20,670,300
Public Facilities	U	47,465	202,000	874,300	1,076,300
	V	4,742,217	2,407,100	26,731,100	29,138,200
GRAND TOTALS		584,439,569	\$787,377,200	\$1,825,658,900	\$2,613,036,100

RECAPITULATION OF EXEMPT PROPERTY — 1979F

WARD										Area	Land	Buildings	Total	Items
1	.	.	.	.	.	.	.	.	.	166,757,989	\$127,139,300	\$145,424,600	\$272,563,900	350
2	.	.	.	.	.	.	.	.	.	20,247,906	18,091,000	72,504,600	90,595,600	489
3	.	.	.	.	.	.	.	.	.	15,816,025	114,409,700	406,188,300	520,598,000	788
4	.	.	.	.	.	.	.	.	.	14,832,520	113,977,300	392,053,300	506,030,600	439
5	.	.	.	.	.	.	.	.	.	14,610,929	175,219,200	45,298,300	220,517,500	420
6	.	.	.	.	.	.	.	.	.	30,371,522	28,807,200	53,479,300	82,286,500	288
7	.	.	.	.	.	.	.	.	.	16,766,049	8,469,800	16,909,600	25,379,400	175
8	.	.	.	.	.	.	.	.	.	10,290,696	10,939,500	68,762,700	79,702,200	628
9	.	.	.	.	.	.	.	.	.	9,231,633	11,084,600	46,155,700	57,240,300	1,107
10	.	.	.	.	.	.	.	.	.	11,486,581	9,965,600	70,207,300	80,172,900	265
11	.	.	.	.	.	.	.	.	.	8,332,889	5,329,600	20,675,800	26,005,400	579
12	.	.	.	.	.	.	.	.	.	27,944,985	8,364,500	35,881,200	44,245,700	366
13	.	.	.	.	.	.	.	.	.	96,138,897	17,967,100	103,572,900	121,540,000	466
14	.	.	.	.	.	.	.	.	.	18,126,387	6,791,600	31,375,300	38,166,900	458
15	.	.	.	.	.	.	.	.	.	2,979,260	1,547,300	8,061,200	9,608,500	112
16	.	.	.	.	.	.	.	.	.	16,159,298	7,595,100	32,210,900	39,806,000	229
17	.	.	.	.	.	.	.	.	.	8,579,623	3,721,600	9,491,000	13,212,600	197
18	.	.	.	.	.	.	.	.	.	55,050,569	15,477,000	26,872,500	42,349,500	669
19	.	.	.	.	.	.	.	.	.	37,074,875	31,140,600	51,515,600	82,656,200	461
20	.	.	.	.	.	.	.	.	.	55,612,133	23,282,900	40,271,400	63,554,300	568
21	.	.	.	.	.	.	.	.	.	19,341,295	24,470,400	81,718,200	106,188,600	153
22	.	.	.	.	.	.	.	.	.	28,687,508	23,586,300	67,029,200	90,615,500	177
GRAND TOTALS										684,439,569	\$787,377,200	\$1,825,658,900	\$2,613,036,100	9,384

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1977-1979F by Class of Exemption Shown in Tabulation

Class	1977F	1978F	1979F
United States of America	\$109,037,100	\$108,961,100	\$100,682,500
Commonwealth of Massachusetts	321,975,800	325,940,100	326,956,500
City of Boston	1,051,351,200	1,085,882,600	66,231,900
Houses of Religious Worship and Religious Organizations	65,100,200	64,981,700	1,186,909,800
All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	825,830,200	890,333,500	932,255,400
Totals	\$2,373,294,500	\$2,476,099,000	\$2,613,036,100

MOTOR VEHICLE EXCISE

The Motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON IN THE FISCAL YEAR 1979**

Commitment	Date of Commitment		Number	Value	Excise
1977 Levy:					
Tenth	Jan.	8, 1979	182	\$ 505,700	\$11,857 24
Total			182	\$ 505,700	\$11,857 24
1978 Levy:					
Sixth	Jan.	22, 1979	9,872	\$16,380,650	\$401,950 83
Seventh	May	15, 1979	14,471	25,381,600	322,043 22
Eighth	May	29, 1979	334	1,456,700	17,704 03
Ninth	June	29, 1979	79	243,750	3,714 84
Total			24,756	\$43,462,700	\$745,412 92
1979 Levy:					
First	Mar.	21, 1979	136,339	\$115,427,600	\$7,618,223 60
Second	May	11, 1979	12,804	19,840,450	1,309,659 70
Third	May	14, 1979	23,083	44,944,850	2,965,603 11
Fourth	June	1, 1979	8,933	18,210,400	1,159,945 17
Fifth	June	27, 1979	6,550	13,757,850	773,351 87
Sixth	July	25, 1979	10,334	18,971,450	949,361 49
Seventh	Aug.	31, 1979	8,115	15,536,000	693,592 17
Eight	Sept.	28, 1979	8,764	20,353,850	812,065 95
Ninth	Oct.	26, 1979	5,874	11,577,400	399,536 58
Total			220,796	\$278,619,850	\$16,681,339 64

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessors' copy and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1957 TO 1979

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1957	193,263	\$5,694,881 87	\$57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	272,554	15,359,734 21	66 00
1974	260,391	15,731,766 80	66 00
1975	261,865	15,817,076 56	66 00
1976	255,610	15,662,247 26	66 00
1977	252,512	15,389,454 57	66 00
1978*	243,997	15,521,778 12	66 00
1979*	220,796	16,681,339 64	66 00

*Incomplete

TABLE OF REAL ESTATE ABATEMENTS GRANTED, 1968-1979F

Levy Year	Tax Rate	Abated 1979F	Value Abated	Abated 1978F	Value Abated	Abated 1977F	Value Abated	Abated 1976F	Value Abated	Abated 1975F	Value Abated
1979	\$252 90	\$15,217,804 81	\$60,937,000								
1978	252 90	11,139,619 41	36,941,100	\$18,588,428 15	\$73,518,500						
1977	252 90	6,588,667 91	19,361,600	14,169,141 51	55,084,500	\$17,683,961 01	\$69,748,300				
1976	196 70	1,772,763 23	7,416,500	3,070,146 29	15,037,000	14,004,393 41	70,099,100	\$12,543,156 69	\$63,768,000		
1975	196 70	677,590 23	2,608,800	1,544,461 37	7,488,700	6,199,173 94	30,640,100	3,899,911 86	19,826,700	\$20,440,593 63	\$103,917,600
1974	98 40	258,623 53	2,302,200	580,834 32	5,650,800	2,815,585 36	27,967,100	2,008,063 39	20,407,200	9,537,451 75	96,925,300
1973	196 70	425,864 33	1,978,000	477,264 02	2,401,000	3,502,689 83	17,144,900	2,070,106 37	10,524,200	8,112,709 21	41,244,100
1972	196 70	426,820 95	1,942,900	594,309 88	3,021,800	1,873,991 43	9,157,800	1,298,524 00	6,601,600	4,926,281 78	25,044,650
1971	174 70	115,324 81	425,400	287,793 56	1,645,000	783,510 47	4,112,000	606,225 92	3,470,100	1,689,798 13	9,672,520
1970	156 80	54,165 72	187,500	87,982 02	559,300	308,460 90	1,594,800	168,764 79	1,076,300	709,524 36	4,525,000
1969	144 40	9,272 48	36,000	15,487 32	109,300	85,287 24	253,900	51,999 30	360,130	243,372 03	1,685,440
1968	129 20	4,797 54	10,000	5,801 08	44,900	58,744 74	59,000	1,579,335 12	12,223,950	92,118 54	712,950

*Tax Rate for Period January 1, 1974-June 30, 1974.
+Abated January 1, 1974-June 30, 1974.

LIST OF ASSESSORS — 1979

BARBARA G. CAMERON, *Acting Commissioner of Assessing*
MATTHEW F. HANLEY, JR., *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
BRYAN J. REYNOLDS, *Executive Secretary*

Board of Review

HAROLD L. VAUGHAN, *Chairman*
EDWARD W. JAY, JR., *Member*
HELEN M. SULLIVAN, *Member*

District Directors.

FREDERICK MCANULTY, SR.
JOHN D. MOORE
ROBERT F. PETRILLO
JOHN J. RILEY, JR.
ALLEN J. ROURKE
DAVID F. WHITLEY

Supervisors of Assistant Assessors

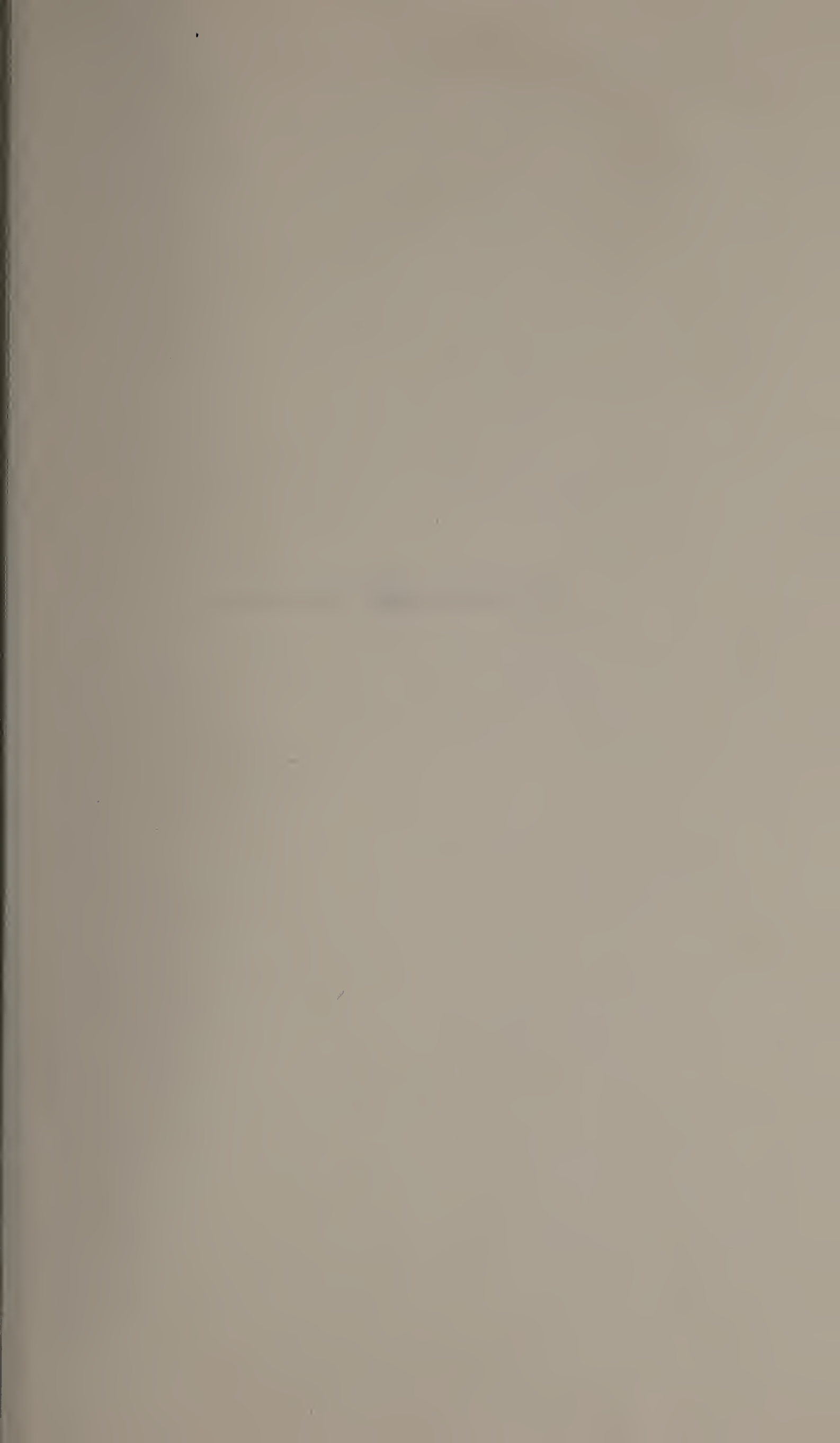
CONRAD DIGREGORIO
ALEXANDER GILLIS
THOMAS HEANUE
HENRY PENTA
EDWARD WEXLER

Assistant Assessors

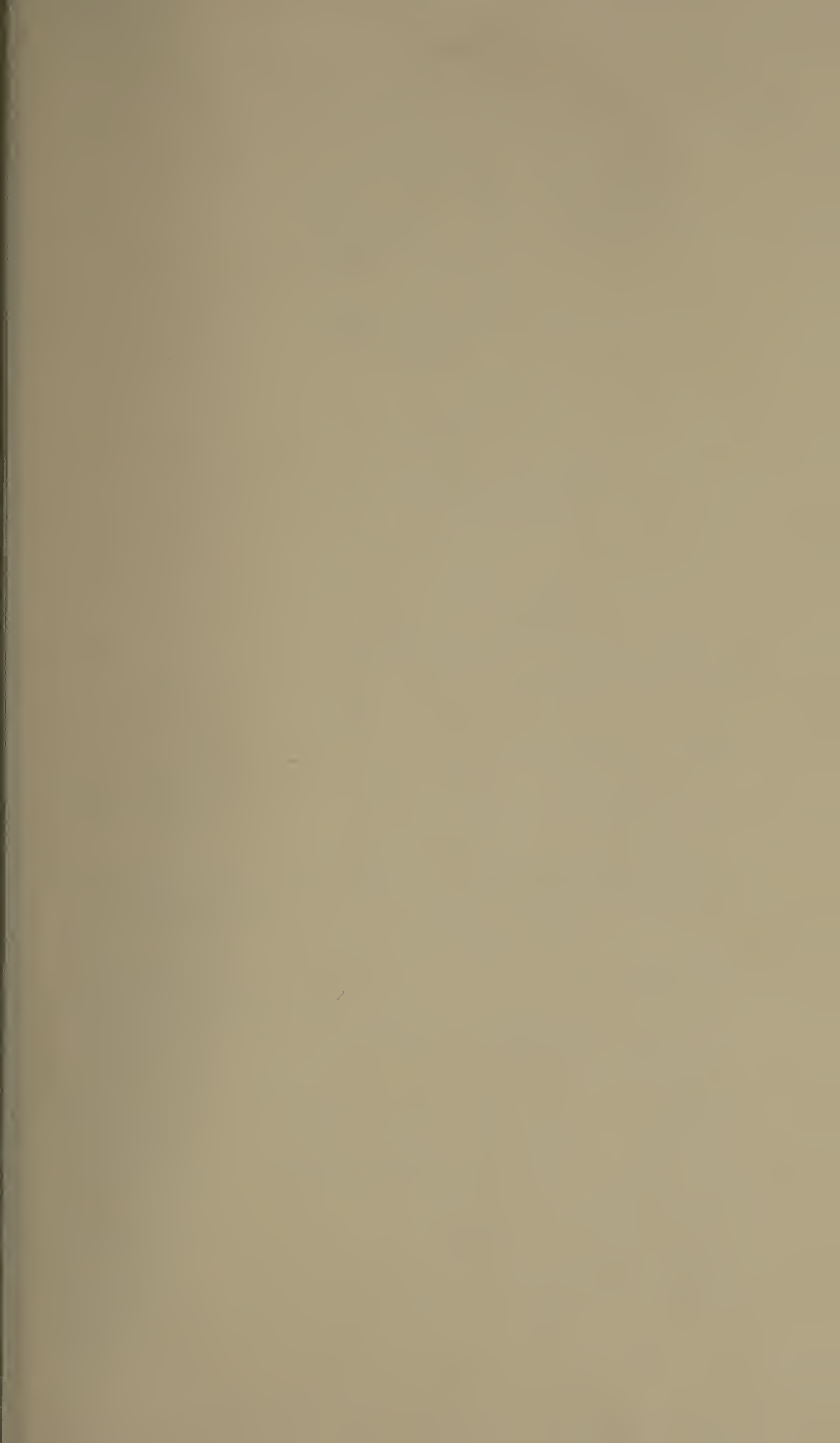
WILLIAM C. BARTON
EDWARD J. CARROLL
STEVEN A. CASALE
RICHARD A. COHEN
K. SUSAN CROWLEY
MAUREEN CULLEN
JOHN F. DRISCOLL

FRANCIS X. GOODE
JOHN J. HERRITY
BARBARA JOHNSON
ERNEST G. KELLIHER
FREDERICK MCANULTY, JR.
ALLAN R. MILLER
DENNIS C. RICUPERO

MATILDA M. SUNDERLAND, *Director of Assessing Services*
DOROTHEA R. SGROI, *Head Administrative Clerk*
JOHN A. WALL, *Senior Appraisal Engineer*



CITY OF BOSTON  PRINTING SECTION



[DOCUMENT 3 — 1980]



BMA-0632

Doc 3 of 3

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR FISCAL 1980
(July 1, 1979 — June 30, 1980)

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JULY 1, 1980

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the fiscal year 1980:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1979 to be payable as of November 20, 1980, as follows:

Examination of Retirement System	\$62,119 35
Metropolitan Parks	4,455,781 44
Metropolitan Sewerage	7,579,573 81
Boston Metropolitan District Expenses	5,354 77
Massachusetts Bay Transportation Authority — Operating Deficit	31,088,331 43
Metropolitan Air Pollution Control	56,348 62
Shellfish Purification Plant	11,941 72
Metropolitan Area Planning Council	94,692 90
Motor Vehicle Excise Tax Bills	32,001 15
Group Insurance Commission	495,482 09
Suffolk County Mosquito Control Project	105,058 00
	<hr/>
	\$43,986,685 28
*Metropolitan Water	12,531,251 54
	<hr/>
Total	\$56,517,936 80

*Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

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352

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1979, determined by the Commissioner of Assessing, October 2, 1979, when the rate of taxation for the fiscal year 1980 was fixed, was as follows:

Value of land	\$414,818,200
Value of buildings	1,079,498,300
<hr/>	
Total value of real estate	\$1,494,316,500
Total value of personal estate	243,683,500
<hr/>	
Total valuation	\$1,738,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate	987,400
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate	95,400
<hr/>	
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1980 — when all assessments were made, was	\$1,739,082,800
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EXEMPT VALUATIONS,

FISCAL 1980

JULY 1, 1979 — JUNE 30, 1980

CLASS	AMOUNT
<i>United States of America</i>	\$102,042,800
<i>Commonwealth of Massachusetts</i>	662,120,200
<i>Houses of Religious Worship and Religious Organizations</i>	66,274,200
<i>City of Boston</i>	1,209,252,300
<i>All Others (includes literary, charitable, benevolent institutions, and all the other exempt property not separately listed)</i>	582,517,200
<hr/>	
<i>Total</i>	\$2,622,206,700

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 25.29 percent, or \$252.90 per \$1,000; of this rate \$178.52 was for the general rate, and \$74.38 was for schools.

Real and personal property taxes	\$439,540,200 00
Real and personal property taxes, supplementary	78,120 81
	<hr/>
Total property taxes	\$439,618,320 81
	<hr/> <hr/>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$56,723.46 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the fiscal year 1979 there was assessed to the Town of Brookline the additional sum of \$5,209.74, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1963-1980F**

YEAR	Real Estate	Personal Estate	Total Evaluation
1963	\$1,309,853,500	\$135,146,500	\$1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974 (1st 6 mos.) . .	1,556,891,700	227,308,300	1,784,200,000
*1975F	1,556,891,700	227,308,300	1,784,200,000
1976F	1,549,461,400	244,011,600	1,793,473,000
1977F	1,518,212,000	246,788,000	1,765,000,000
1978F	1,498,038,800	246,961,200	1,745,000,000
1979F	1,481,346,400	243,653,600	1,725,000,000
1980F	1,494,316,500	243,683,500	1,738,000,000

*Valuation on January 1, 1974 was used to compute the tax rate for Fiscal 1975, period beginning July 1, 1974 and ending June 30, 1975.

Valuation on January 1, of each year will be used to compute subsequent Fiscal year tax rates.

(1978 Compared with 1979)

ASSESSING DEPARTMENT

Ward	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$1,298,700	Loss \$219,800	Gain \$1,078,900	Ward 1. East Boston.
2.....	Gain 100,600	Gain 4,200	Gain 104,800	Ward 2. Charlestown.
3.....	Gain 10,732,300	Gain 1,773,000	Gain 12,505,300	Ward 3. Boston Proper.
4.....	Gain 7,535,300	Loss 42,500	Gain 7,492,800	Ward 4. Back Bay, South.
5.....	Loss 1,219,500	Loss 24,100	Loss 1,243,600	Ward 5. Back Bay.
6.....	Loss 928,700	Loss 91,800	Loss 1,020,500	Ward 6. South Boston, North.
7.....	Loss 286,900	Loss 3,800	Loss 290,700	Ward 7. South Boston, South.
8.....	Gain 128,500	Loss 21,400	Gain 107,100	Ward 8. Roxbury, East and South.
9.....	Loss 354,100	Gain 600	Loss 353,500	Ward 9. Roxbury, Central.
10.....	Loss 16,200	Loss 16,300	Loss 32,500	Ward 10. Roxbury, West.
11.....	Loss 288,100	Loss 28,800	Loss 316,900	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 323,900	Gain 100	Loss 323,800	Ward 12. Roxbury, East.
13.....	Loss 271,200	Gain 1,800	Loss 269,400	Ward 13. Dorchester and Savin Hill.
14.....	Loss 1,172,700	Loss 9,900	Loss 1,182,600	Ward 14. Dorchester, West.
15.....	Loss 294,800	Loss 1,800	Loss 296,600	Ward 15. Dorchester, North Central.
16.....	Loss 419,500	Gain 14,900	Loss 404,600	Ward 16. Dorchester, South.
17.....	Loss 484,700	Loss 17,600	Loss 502,300	Ward 17. Dorchester, Center.
18.....	Gain 65,800	Loss 13,200	Gain 52,600	Ward 18. Hyde Park and Mattapan.
19.....	Gain 80,700	Loss 10,800	Gain 69,900	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 279,500	Loss 56,800	Gain 222,700	Ward 20. West Roxbury, Roslindale.
21.....	Loss 1,236,800	Gain 3,100	Loss 1,233,700	Ward 21. Brighton, South.
22.....	Gain 45,800	Loss 7,100	Gain 38,700	Ward 22. Brighton, North.
Boats.....		Loss 1,202,100	Loss 1,202,100	Boats
Net R. E.	Gain \$12,970,100	Net Gain \$29,900	Net Gain \$13,000,000	

VALUATION, JANUARY 1, 1978

WARD	Real Estate	Personal Est.	Total
1	\$48,351,400	\$24,860,200	\$73,211,600
2	28,238,100	147,000	28,385,100
3	363,414,400	138,334,800	501,749,200
4	102,058,900	69,103,200	171,162,100
5	182,058,700	1,899,800	183,958,500
6	118,283,500	1,044,500	119,328,000
7	30,056,300	468,800	30,525,100
8	24,387,000	445,900	24,832,900
9	10,217,700	56,200	10,273,900
10	15,318,600	67,000	15,385,600
11	20,853,500	225,500	21,079,000
12	17,940,700	71,500	18,012,200
13	29,182,300	296,500	29,478,800
14	30,845,800	63,900	30,909,700
15	19,752,200	168,300	19,920,500
16	49,651,800	311,800	49,963,600
17	32,064,200	152,000	32,216,200
18	89,630,900	2,145,200	91,776,100
19	35,522,300	237,600	35,759,900
20	83,350,500	663,000	84,013,500
21	84,805,300	433,000	85,238,300
22	65,362,800	1,255,800	66,618,100
Boats		1,202,100	1,202,100
Totals	\$1,481,346,400	\$243,653,600	\$1,725,000,000

January 1, 1977, Valuation used for tax rate computation for Fiscal 1978.

ASSESSING DEPARTMENT

7

VALUATION, JANUARY 1, 1979

WARD	Real Estate	Personal Est.	Total
1	\$49,650,100	\$24,640,400	\$74,290,500
2	28,338,700	151,200	28,489,900
3	374,146,700	140,107,800	514,254,500
4	109,594,200	69,060,700	178,654,900
5	180,839,200	1,875,700	182,714,900
6	117,354,800	952,700	118,307,500
7	29,769,400	465,000	30,234,400
8	24,515,500	424,500	24,940,000
9	9,863,600	56,800	9,920,400
10	15,302,400	50,700	15,353,100
11	20,565,400	196,700	20,762,100
12	17,616,800	71,600	17,688,400
13	28,911,100	298,300	29,209,400
14	29,673,100	54,000	29,727,100
15	19,457,400	166,500	19,623,900
16	49,232,300	326,700	49,559,000
17	31,579,500	134,400	31,713,900
18	89,696,700	2,132,000	91,828,700
19	35,603,000	226,800	35,829,800
20	83,630,000	606,200	84,236,200
21	83,568,500	436,100	84,004,600
22	65,408,100	1,248,700	66,656,800
Boats			
Totals	\$1,494,316,500	\$243,683,500	\$1,738,000,000

January 1, 1978 Valuation used for tax rate computation for Fiscal 1979.

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1979F	\$1,725,000,000
Real and Personal, 1980F	1,738,000,000
Net Gain	<u>\$13,000,000</u>
Real Estate, 1979F	\$1,481,346,400
Real Estate, 1980F	1,494,316,500
Net Gain	<u>\$12,970,100</u>
Personal Estate, 1980F	\$243,683,500
Personal Estate, 1979F	243,653,600
Net Gain	<u>\$29,900</u>
Gain, Real Estate	\$12,970,100
Gain, Personal Estate	29,900
Net Gain, Real and Personal Estate	<u>\$13,000,000</u>

DIVISION OF TAX RATE

	1979F	1980F
GENERAL TAX RATE	\$179 26	\$178 52
SCHOOL TAX RATE	73 64	74 38
TOTAL TAX RATE	<u>\$252 90</u>	<u>\$252 90</u>

TAX RATE COMPUTATION

Fiscal 1980

APPROPRIATIONS

City Budget	\$322,455,502
County Budget	13,193,924
School Budget	195,376,995
Debt and Interest Requirements	76,491,035
Contributions to Pension System	72,618,233
State Assessments:	
MBTA Deficit	31,004,962
Metropolitan District	4,430,009
Miscellaneous	1,607,104
Deficit Appropriations:	
Abatements in Excess of Overlay	15,587,940
Sewer Use Deficit	18,270,000
Appropriation Deficit	400,000
Tax Title Cost	—
Court Judgment (School)	—
	<u>\$751,435,704</u>

REVENUE

Departmental Revenues:	
Health and Hospitals	\$63,628,185
City	36,614,143
County	9,125,006
School Committee	3,079,261
Total Departmental Revenue	<u>\$112,446,595</u>
Revenues from State	186,154,054
Mass. Port Authority	3,500,000
Motor Vehicle Excise Taxes	10,663,199
Transfers from Other Funds:	
Federal Revenue Sharing	21,999,754
Countercyclical Aid	—
Parking Meter Fees	2,000,000
Total Estimated Revenue	<u>\$336,763,602</u>
Real and Personal Property Tax Levy	\$439,540,200
Less Overlay Reserve for Abatements	(24,868,098)
Net Tax Levy	<u>\$414,672,102</u>
	<u>\$751,435,704</u>
Tax Rate	252 90

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1960 — 1980F

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1980F	\$2,622,206,700	\$252 90	\$414,818,200	\$1,079,498,300	\$1,494,316,500
1979F	2,613,036,100	252 90	416,261,100	1,065,085,300	1,481,346,400
1978F	1,209,932,742	252 90	421,629,700	1,076,409,100	1,498,038,800
1977F	2,476,099,000	252 90	427,017,700	1,091,194,300	1,518,212,000
1976F	2,373,294,500	196 70	442,618,500	1,106,842,900	1,549,461,400
1975F	2,272,135,700	196 70	449,510,600	1,107,381,100	1,556,891,700
1974.....	2,272,135,700	*98 40	449,510,600	1,107,381,100	1,556,891,700
1973.....	2,165,178,200	196 70	454,375,600	1,080,331,100	1,534,706,700
1972.....	1,934,462,000	196 70	460,748,300	1,071,113,500	1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 90	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600

*Tax Rate for Period January 1, 1974-June 30, 1974.

VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS,

FISCAL 1980, JULY 1, 1979-JUNE 30, 1980

WARD	Area	Value Land	Value Buildings	Total Value
1.....	37,559,865	\$16,643,800	\$33,006,300	\$49,650,100
2.....	13,209,903	9,707,400	18,631,300	28,338,700
3.....	14,094,461	136,044,700	238,102,000	374,146,700
4.....	6,130,190	24,861,400	84,732,800	109,594,200
5.....	11,209,900	53,939,700	126,899,500	180,839,200
6.....	27,119,319	26,754,700	90,600,100	117,354,800
7.....	17,853,521	10,004,300	19,765,100	29,769,400
8.....	13,281,623	8,337,100	16,178,400	24,515,500
9.....	3,639,146	4,933,000	4,930,600	9,863,600
10.....	8,834,855	3,988,800	11,313,600	15,302,400
11.....	16,571,449	5,415,600	15,149,800	20,565,400
12.....	12,557,611	5,426,000	12,190,800	17,616,800
13.....	16,499,408	6,492,000	22,419,100	28,911,100
14.....	23,405,193	7,898,900	21,774,200	29,673,100
15.....	14,497,109	4,709,600	14,747,800	19,574,400
16.....	35,737,853	9,892,000	39,340,300	49,232,300
17.....	27,087,924	8,213,500	23,366,000	31,579,500
18.....	110,322,543	16,137,000	73,559,700	89,696,700
19.....	33,716,757	8,456,500	27,146,500	35,603,000
20.....	92,992,969	15,163,500	68,466,500	83,630,000
21.....	18,872,681	18,732,500	64,836,000	83,568,500
22.....	40,038,333	13,066,200	52,341,900	65,408,100
Totals	595,232,613	\$414,818,200	\$1,079,498,300	\$1,494,316,500

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1970

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00
1968	1,900,000,000 00
1970	2,000,000,000 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

BOSTON'S FINAL EQUALIZED VALUATION

1972	\$2,100,000,000 00
1974	2,600,000,000 00
1976	3,600,000,000 00
1978	3,831,000,000 00
1980	5,102,000,000 00

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1965	\$155,501,148 50	\$15,848,851 50	\$171,350,000 00	\$88 60	26 40	\$115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973	301,876,807 89	40,813,932 11	342,690,740 00	153 88	42 82	196 70
1974*	153,198,143 28	22,367,136 72	175,565,280 00	76 98	21 42	98 40
1975F	306,240,597 39	44,711,542 61	350,952,140 00	147 79	48 91	196 70
1976F	304,779,057 38	47,997,081 72	352,776,139 10	151 29	45 41	196 70
1977F	383,955,814 80	62,412,685 20	446,368,500 00	171 03	81 87	252 90
1978F	378,854,012 52	62,456,847 48	441,310,500 00	172 94	79 96	252 90
1979F	368,187,600 96	61,619,995 44	429,807,596 40	179 26	73 64	252 90
1980F	371,706,426 27	61,627,557 15	433,333,983 42	178 52	74 38	252 90

*Period January 1, 1974 — June 30, 1974.

NUMBER OF PROPERTY ITEMS ASSESSED IN 1980F

WARD	Real Estate	Personal Estate	Better- ments
1	6,301	421	32
2	2,624	80	0
3	3,588	3,138	9
4	1,835	363	5
5	4,964	968	0
6	4,166	315	1
7	3,701	162	7
8	1,929	137	3
9	1,198	54	0
10	1,972	49	5
11	3,080	98	8
12	2,262	87	0
13	2,902	66	1
14	4,636	55	1
15	3,045	109	35
16	5,161	184	51
17	4,915	102	55
18	13,244	255	366
19	4,921	139	28
20	12,401	416	215
21	2,678	305	18
22	5,159	297	40
Totals	96,682	7,800	8,800

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$34,734 70
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	44,181 34
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	14,306 13
Total	<hr/> \$93,222 17
	0
	0
Total	<hr/> \$93,222 17 <hr/>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1980F

	Clause	Area	Land	Buildings	Total
United States of America	1 & 1A	16,837,171	\$27,698,600	\$74,344,200	\$102,042,800
Commonwealth of Massachusetts	2	278,597,918	260,248,800	401,871,400	662,120,200
Horticultural Societies	4	21,936	450,000	400,000	850,000
Incorporated Organizations of United States Veterans	5	539,366	284,500	507,600	792,100
Military	6	2,988	7,500	32,500	40,000
Religious Organizations	10	75,369	41,000	147,800	188,800
Houses of Religious Worship	11	17,498,919	17,518,600	48,566,800	66,085,400
Cemeteries	12	32,032,659	5,589,700	921,700	6,511,400
Special Clauses	16&21	7,132,008	2,131,500	988,500	3,120,000
Massachusetts Hospital Service, Chapter 176, A&B, Blue Cross-Blue Shield	23	—	—	5,146,000	5,146,000
Chapter 95, Acts of 1960	24	188,717	131,400	459,000	590,400
Literary	31	34,204,190	45,984,000	207,409,200	253,393,200
Benevolent	32	10,444,033	18,669,400	192,257,400	210,926,800
Charitable	33	12,477,481	14,512,800	74,549,700	89,062,500
Scientific	34	769,108	2,245,300	9,688,500	11,933,800
Temperance Societies	35	19,195	36,600	114,400	151,000
CITY OF BOSTON					
Schools	A	12,461,262	9,490,700	54,277,500	63,768,200
Fire	B	618,817	1,046,500	6,209,900	7,256,400
All Others	C	6,436,976	9,032,500	12,571,000	21,603,500
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
	D2	734,172	4,396,300	67,800	4,464,100
Parks and Playgrounds	F	88,389,224	209,273,200	13,380,500	222,653,700
Libraries	I	453,707	4,483,600	17,525,600	22,009,200
Foreclosures	J	11,592,357	5,203,400	8,129,900	13,333,300
Boston Housing Authority	K	22,984,983	13,704,300	110,229,900	123,934,200
Health	L	366,372	439,500	3,413,000	3,852,500
Hospitals	M	3,593,490	3,551,400	27,749,100	31,300,500
Institutions	N	12,844,751	2,564,800	8,712,700	11,277,500
Redevelopment Authority	O	12,931,991	31,368,200	30,160,100	61,528,300
Chapter 121A	OO	16,783,950	72,163,100	440,821,700	512,984,800
Police	P	247,653	934,300	3,612,200	4,546,500
Printing	R	18,442	74,000	265,800	339,800
Public Buildings and Off-Street Parking	S	1,329,334	10,932,300	13,694,300	24,626,600
Public Works	T	8,369,441	4,748,200	16,006,200	20,754,400
Welfare	U	47,465	202,000	874,300	1,076,300
Public Facilities	V	4,761,163	2,447,700	26,731,100	29,178,800
GRAND TOTALS		616,408,923	\$790,435,400	\$1,831,771,300	\$2,622,206,700

RECAPITULATION OF EXEMPT PROPERTY — 1980F

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	167,793,476	\$126,721,400	\$145,440,700	\$272,162,100	355
2	.	.	.	20,457,586	18,054,000	72,498,400	90,552,400	472
3	.	.	.	15,638,529	114,953,400	406,673,800	521,627,200	786
4	.	.	.	14,762,562	114,154,100	396,139,200	510,293,300	427
5	.	.	.	14,871,508	176,922,400	46,502,700	223,425,100	466
6	.	.	.	31,097,650	29,144,800	52,155,800	81,300,600	291
7	.	.	.	16,753,350	8,456,900	16,889,000	25,345,900	172
8	.	.	.	9,895,953	10,559,500	68,631,700	79,191,200	600
9	.	.	.	9,447,565	11,480,600	45,845,500	57,326,100	1,012
10	.	.	.	11,425,388	9,944,900	70,159,800	80,104,700	261
11	.	.	.	8,311,651	5,320,300	20,618,600	25,938,900	524
12	.	.	.	28,014,593	8,433,100	36,058,100	44,491,200	366
13	.	.	.	25,549,451	18,048,400	103,588,100	121,636,000	464
14	.	.	.	18,292,473	6,900,900	31,565,200	38,466,100	466
15	.	.	.	2,934,955	1,537,400	8,026,400	9,563,800	104
16	.	.	.	16,593,827	7,769,100	33,365,800	41,134,900	230
17	.	.	.	8,535,022	3,713,500	9,489,700	13,203,200	191
18	.	.	.	55,018,893	15,536,300	26,811,900	42,348,200	660
19	.	.	.	36,921,351	31,087,700	51,429,200	82,516,900	423
20	.	.	.	55,537,440	23,298,600	40,260,800	63,559,400	554
21	.	.	.	19,877,775	24,820,600	82,569,100	107,389,700	159
22	.	.	.	28,677,925	23,577,500	67,051,800	90,629,300	170
GRAND TOTALS				616,408,923	\$790,435,400	\$1,831,771,300	\$2,622,206,700	9,153

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1978-1980F by Class of Exemption Shown in Tabulation

Class	1978F	1979F	1980F
United States of America	\$108,961,100	\$100,682,500	\$102,042,800
Commonwealth of Massachusetts	325,940,100	326,956,500	662,120,200
City of Boston	1,085,882,600	1,186,909,800	1,209,252,300
Houses of Religious Worship and Religious Organizations	64,981,700	66,231,900	66,274,200
All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed) . .	890,333,500	932,255,400	582,517,200
Totals	\$2,476,099,000	\$2,613,036,100	\$2,622,206,700

MOTOR VEHICLE EXCISE

The Motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON IN THE FISCAL YEAR 1980**

Commitment	Date of Commitment	Number	Value	Excise
1979 Levy:				
Tenth.....	Nov. 30, 1979	12,042	\$2,124,865,000	\$548,085 72
Eleventh	Dec. 28, 1979	7,648	14,629,500	339,516 99
Twelfth	Feb. 28, 1980	11,210	24,903,450	447,337 43
Thirteenth	May 30, 1980	1,192	5,870,350	116,706 57
Total		32,092	\$2,170,268,300	\$1,451,646 71
1980 Levy:				
First.....	Mar. 5, 1980	144,745	\$142,553,200	\$9,408,515 20
Second	Apr. 2, 1980	28,949	52,343,600	3,454,859 60
Third.....	Apr. 4, 1980	5,951	10,829,400	714,691 50
Fourth.....	June 18, 1980	7,878	14,518,750	917,850 75
Fifth	June 19, 1980	7,764	16,820,800	956,821 65
Sixth	June 20, 1980	6,961	13,191,350	715,374 05
Seventh.....	July 23, 1980	9,699	26,334,850	1,313,218 15
Eighth.....	Sept. 12, 1980	8,401	25,141,250	1,099,999 15
Ninth.....	Sept. 26, 1980	5,742	14,034,900	490,651 40
Tenth.....	Oct. 31, 1980	8,975	20,310,750	618,871 21
Eleventh	Nov. 21, 1980	6,500	13,440,650	322,030 16
Total		241,565	\$349,519,500	\$20,012,882 82

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessors' copy and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1958 TO 1980

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1958	187,020	\$5,679,550 60	\$60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	272,554	15,359,734 21	66 00
1974	260,391	15,731,766 80	66 00
1975	261,865	15,817,076 56	66 00
1976	255,610	15,662,247 26	66 00
1977	252,512	15,389,454 57	66 00
1978	243,997	15,521,778 12	66 00
1979	252,888	18,132,986 35	66 00
1980	241,565	20,012,882 82	66 00

TABLE OF REAL ESTATE ABATEMENTS GRANTED, 1968-1980F

Levy Year	Tax Rate	Abated 1980F	Value Abated	Abated 1979F	Value Abated	Abated 1978F	Value Abated	Abated 1977F	Value Abated	Abated 1976F	Value Abated
1980	\$252 90	\$12,015,075 68	\$47,032,100								
1979	252 90	8,469,311 68	29,163,200	\$15,217,804 81	\$60,937,000						
1978	252 90	6,502,326 35	13,250,700	11,139,619 41	36,941,100	\$18,588,428 15	\$73,518,500				
1977	252 90	4,422,519 50	8,310,300	6,588,667 91	19,361,600	14,169,141 51	55,084,500	\$17,683,961 01	\$69,748,300		
1976	196 70	1,569,833 80	1,209,300	1,772,763 23	7,416,500	3,070,146 29	15,037,000	14,004,393 41	70,099,100	\$12,543,156 69	\$63,768,000
1975	196 70	691,304 10	686,600	677,590 23	2,608,800	1,544,461 37	7,488,700	6,199,173 94	30,640,100	3,899,911 86	19,826,700
1974*	98 40	487,355 61	2,047,500	258,623 53	2,302,200	580,834 32	5,650,800	2,815,585 36	27,967,100	2,008,063 39	20,407,200
1973	196 70	588,508 01	436,700	425,864 33	1,978,000	477,264 02	2,401,000	3,502,689 83	17,144,900	2,070,106 37	10,524,200
1972	196 70	350,733 86	407,800	426,820 95	1,942,900	594,309 88	3,021,800	1,873,991 43	9,157,800	1,298,524 00	6,601,600
1971	174 70	233,779 12	65,500	115,324 81	425,400	287,793 56	1,645,000	783,510 47	4,112,000	606,225 92	3,470,100
1970	156 80	49,157 93	41,900	54,165 72	187,500	87,982 02	559,300	308,460 90	1,594,800	168,764 79	1,076,300
1969	144 40	29,627 99	29,200	9,272 48	36,000	15,487 32	109,300	85,287 24	253,900	51,999 30	360,130
1968	129 20	23,343 86	15,000	4,797 54	10,000	5,801 08	44,900	58,744 74	59,000	1,579,335 12	12,223,950

*Tax Rate for Period January 1, 1974-June 30, 1974.
† Abated January 1, 1974-June 30, 1974.

LIST OF ASSESSORS — 1980

BARBARA G. CAMERON, *Acting Commissioner of Assessing*
MATTHEW F. HANLEY, JR., *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
BRYAN J. REYNOLDS, *Executive Secretary*

Board of Review

HAROLD L. VAUGHAN, *Chairman*
EDWARD W. JAY, JR., *Member*
HELEN M. SULLIVAN, *Member*

District Directors

FREDERICK McANULTY, SR.
JOHN D. MOORE
ROBERT F. PETRILLO
JOHN J. RILEY, JR.
ALLEN J. ROURKE
DAVID F. WHITLEY

Supervisors of Assistant Assessors

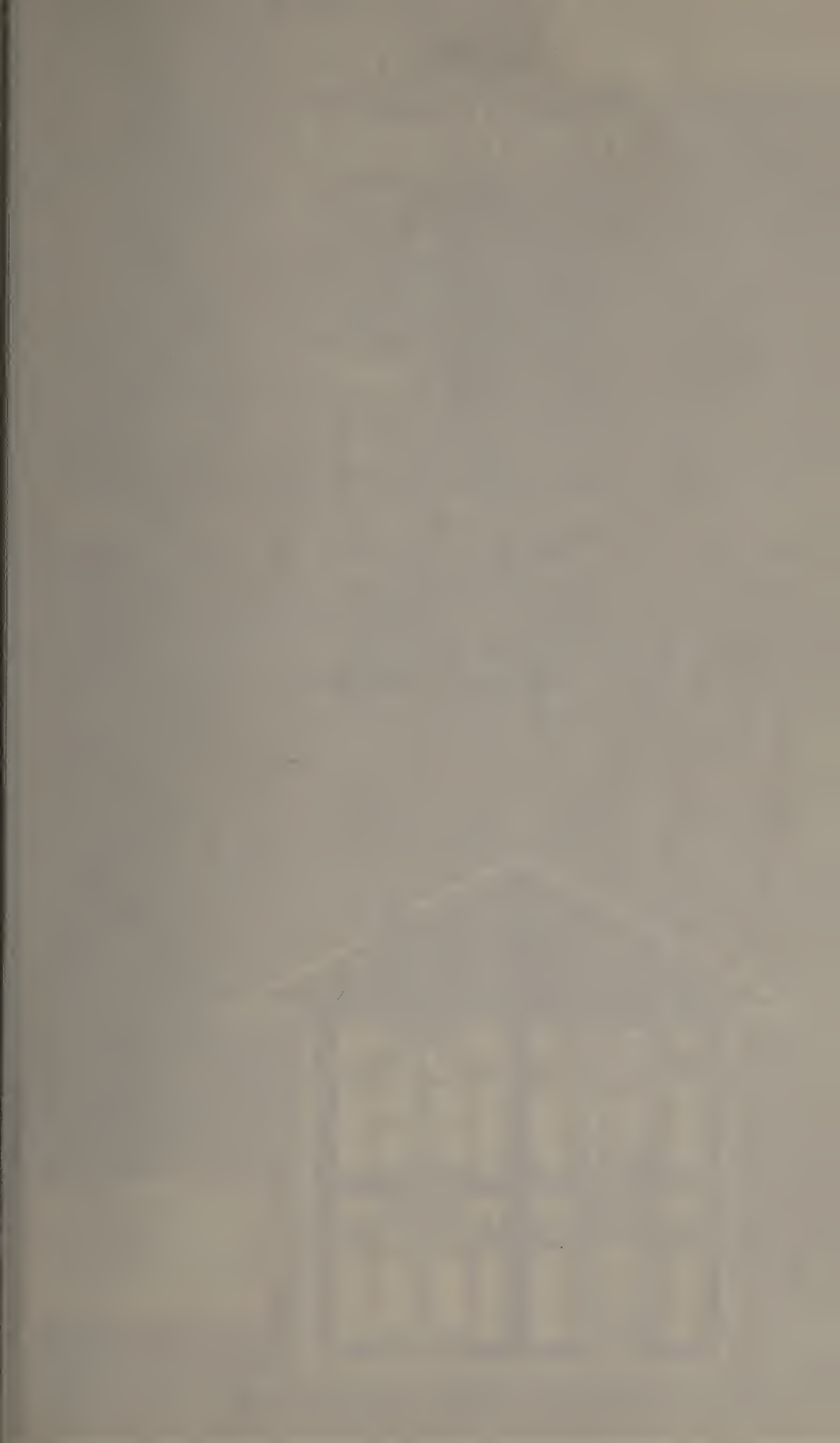
CONRAD DiGREGORIO
ALEXANDER GILLIS
THOMAS HEANUE
HENRY PENTA
EDWARD WEXLER

Assistant Assessors

WILLIAM C. BARTON
EDWARD J. CARROLL
STEVEN A. CASALE
RICHARD A. COHEN
K. SUSAN CROWLEY
MAUREEN CULLEN
JOHN F. DRISCOLL

FRANCIS X. GOODE
JOHN J. HERRITY
BARBARA JOHNSON
ERNEST G. KELLIHER
FREDERICK McANULTY, JR.
ALLAN R. MILLER
DENNIS C. RICUPERO

MATILDA M. SUNDERLAND, *Director of Assessing Services*
DOROTHEA R. SGROI, *Head Administrative Clerk*
JOHN A. WALL, *Senior Appraisal Engineer*



CITY OF BOSTON  PRINTING SECTION

1981 Annual Report

BMA-0601



of Boston Assessing Department • Kevin H. White, Mayor
Raymond G. Torto, Commissioner of Assessing



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by Fiscal Year Ending June 30, 1981

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ANNUAL REPORT
ASSESSING DEPARTMENT
FY 1981

KEVIN H. WHITE, *Mayor*

Raymond G. Torto, *Commissioner of Assessing*

December 1, 1981

TABLE OF CONTENTS

Letter of Transmittal	3
Executive Summary	4,5
A. Issues Addressed in 1981	6-8
B. Plans and Goals: FY 1982	9-14
C. Assessing Department: Organization and Functions	15-17
D. Personnel	18
E. Assessing Department Publications	19
F. Statistical Appendix	20-44



City of Boston
Assessing Department

December 1, 1981

Room 301
Boston City Hall
Boston, Massachusetts 02201
617/725-4264

Raymond G. Torto
Commissioner

Honorable Kevin H. White
Mayor, City of Boston
City Hall
Boston, Ma. 02201

Dear Sir,

I am pleased to submit to you the report of the Assessing Department of the City of Boston for Fiscal Year 1981.

This report describes the issues I identified as initial priorities and the steps which were taken to solve those problems. The document also discusses the goals I hope to achieve over the coming year. One of these goals is the reorganization plan which will be submitted in the Spring of 1982. This plan will be the culmination of a year-long effort to prepare the Assessing Department for its expanded responsibilities as a result of revaluation and classification.

I first assumed the duties of Commissioner of Assessing on January 1, 1981, a date marking the midway point of the fiscal year. During these past 12 months, the City has benefited greatly from the hard work and effort on the part of the personnel of the Assessing Department. I wish to extend my appreciation to them for their dedication, productivity and efficiency. We will continue this same type of dedicated public service.

Respectfully submitted,

Raymond G. Torto
Commissioner

EXECUTIVE SUMMARY

Despite budget cutbacks which required the laying off of over 20 percent of the Assessing Department workforce, the Assessing Department met the challenge of increased productivity and efficiency in its operations.

During FY1981, a computerized abatement tracking system was designed and implemented to allow department officials to monitor the number and amount of abatement applications in process. The department affirmatively moved to increase the efficiency of the tax levy of the City of Boston. Many assessments which could not be justified were changed. Decreases in valuation were recorded in those properties which had received abatements for several consecutive years. These changes were important because the accuracy of the underlying valuation of the city has a strong impact on the number of abatement applications which are subsequently filed with the Assessing Department.

Timely and accurate preparation of supporting documentation allowed the certification of the tax rate and the mailing of tax bills at an earlier date than in the past. Information pamphlets on statutory exemptions, abatements, and Assessing Department operations were designed and over 4,000 copies distributed to taxpayers and community groups. Procedures were established to provide prompt and impartial review of taxpayer complaints. The administration of G.L. c. 121A tax agreements was improved.

During FY 1982, the Assessing Department will continue to monitor the progress towards achieving a fair, open, and professional revaluation of the city. Although the process of revaluation is presently being conducted by the Office of Property Equalization, the Assessing Department has worked closely with OPE and the Department of Revenue to insure that the values certified by OPE to the Assessing Department are accurate and equitable. The Assessing Department will be reorganized and restaffed in order to assume the professional responsibilities associated with the new values and systems which will be implemented as a result of the revaluation effort.

Training programs will be established and reference materials provided to assure that members of the professional staff are fully aware of the latest developments in appraisal theory. Pamphlets and informational meetings will be developed to provide Boston taxpayers with a better understanding of property assessment and taxation systems. Legislation will be filed when unac-

ceptable inequity occurs to classes of taxpayers as a result of revaluation and classification.

Increased efforts will be made to improve presentation of cases before the Appellate Tax Board. The processing of abatement and exemption applications will be expedited to ensure that a decision on the merits of the application be rendered as soon as practical. Information provided by taxpayers at the request of the department will be selectively audited to ensure accuracy.

The department will continue to develop programs, implement procedures and train personnel to ensure the continued improvement of assessing practices in the City of Boston.

A. ISSUES ADDRESSED IN 1981

Issue: Assessment practices in previous years required more and larger amounts of abatements to property owners in subsequent years.

Response of the Assessing Department: The Assessing Department affirmatively moved to increase the efficiency of the tax levy. Valuations which were not justified were adjusted; decreases in valuation were recorded in those properties which had received abatements for several consecutive years. Decreases in valuation were also recorded in FY 1982 valuations as a result of negotiated settlements involving "Tregor" related cases. This is important because the accuracy of the underlying valuation has a strong impact on the number of abatement applications which are subsequently filed with the department. The Assessing Department has committed itself to developing and administering an equitable tax system. Accurate and fair assessments are the lynchpin to achieving that result.

Issue: The Assessing Department had no system to track abatement applications, no written abatement procedures or means to estimate the cash impact of abatement applications in process.

Response of the Assessing Department: A computerized abatement tracking system was designed and implemented, and written procedures established. The system allows department officials to monitor the number and amount of abatement applications in process. Prior to implementation of this system, assessing officials could only make a good-faith guess as to the number and amount of abatement applications in process.

Issue: Financial information submitted in support of abatement applications was inadequate.

Response of the Assessing Department: The Assessing Department adopted standardized information requirements for all FY 1981 abatement applications. These standards defined the particular data that was required for specific types of property.

Issue: One of the major financial occurrences in 1981 was the passage of Proposition 2½. The increased awareness by citizens of the burdensome dependence upon the property tax as a mechanism to finance municipal government required new approaches to managing city departments.

Response of the Assessing Department: As a result of budget cutbacks necessitated by the adoption of Proposition 2½, the Assessing Department laid off over 20 percent of its

workforce from January, 1981, to July, 1981. The number of employees in the department decreased from eighty-eight to sixty-four. Despite the loss of these workers, the operation of the department was improved by reorganizing required work and redefining essential tasks. New personnel procedures were implemented in order to increase the efficiency of existing personnel. Many assessor assignments were rotated. Each manager was made accountable for the job assigned and was given the tools and authority for performing those tasks.

Issue: Many taxpayers, particularly those without counsel, were not familiar with the law relative to property taxation and were generally confused by the procedures set forth in the General Laws.

Response of the Assessing Department: The department commenced efforts to provide the citizens of the city with a better understanding of the functions of the Assessing Department and the administration of the property taxation system set forth in the General Laws of the Commonwealth. A series of information pamphlets was developed by the department for distribution to the public, including a pamphlet describing the operations of the Assessing Department, six pamphlets describing eligibility requirements for statutory personal exemptions, and a pamphlet on statutory abatement procedure for FY 1982. A separate information sheet was developed which explained abatement standards applicable in FY 1981 and 1982. Copies of these pamphlets were made available to citizen groups, city departments and elected officials for distribution to the public. Property taxes are a major item in everyone's budget; a clear understanding of how the system works is essential for an informed citizenry and a fair tax system.

Issue: The Assessing Department faced several problems in the administration of G.L. c. 121A tax agreements which had been negotiated in earlier years without adequate participation of assessing personnel.

Response of the Assessing Department: Personnel were assigned to appraise G.L. c. 121A property and review contracts, with particular attention directed to the additional sums which the law allows cities and towns to collect. Procedures will be developed which will ensure the involvement of staff members of the department in initial contract negotiations. Legislation will be drafted which responds to the problems that ch. 121A corporations encounter during the construction and rehabilitation stages.

Issue: Historically, the tax rate for the City of Boston has been one of the last in the Commonwealth to be certified by the State Department of Revenue. In the past, diffused authority and lack of preparation required extensive participation by the Department of Revenue in the process of certifying the rate.

Response of the Assessing Department: Timely and accurate preparation allowed the mailing of the FY 1982 tax bill on October 4, 1981. The tax rate was approved by the Department of Revenue before the rate of most other cities were certified. Officials indicated that the Assessing Department's presentation was one of the best that had ever been made on behalf of the city.

Issue: There existed no formal channel within the Assessing Department for the resolution of taxpayer complaints relative to office personnel or procedure. Taxpayers were wary of speaking to departmental supervisors when personality conflicts arose.

Response of the Assessing Department: Mr. Jack Kardon, Associate Commissioner, was designated ombudsman for the department with the responsibility to provide a prompt and impartial review of any citizen complaint about personnel or procedures. Procedures were designed for the confidential treatment of all complaints. The ombudsman is required to report to the Commissioner the steps which have been taken to alleviate the particular problem.

B. PLANS AND GOALS FOR FY 1982

Over the next year, the Assessing Department expects to institute the following plans to achieve the following goals:

Ensure an accurate and professional revaluation of the City of Boston

In 1978, the Office of Property Equalization (OPE) was created and designated the agency to design and implement a mass appraisal system to achieve the statutory requirement of fair cash valuation and the constitutional requirement of proportional taxation within each usage class. It is the Board of Assessors' legal responsibility, however, to ensure that the revaluation plan meets all statutory requirements as interpreted by the Courts of the Commonwealth and the State Department of Revenue.

The implementation of a computer-assisted, mass appraisal system is crucial to the development of an equitable tax assessment system. During February and March of 1982, members of the staff of the Assessing Department will work closely with OPE to review the work completed and to ensure that the revaluation effort is proceeding on schedule. Transition plans, training manuals and programs must be prepared in order to ensure the orderly transition of data and operations from OPE to the Assessing Department. An important aspect of the revaluation effort is the modernization of the Assessing Department itself.

It is of critical importance that taxpayers, both residential and commercial, have confidence in the new assessed values. Data and values which OPE has collected and predicted will be evaluated by the Assessing Department prior to the acceptance. This independent review will either indicate problems which must be resolved or provide documentation to the public that data collection and estimation models are accurate and equitable. The Assessing Department will require that valuation methods and documentation be designed to permit accurate and frequent reappraisals prior to their acceptance. All systems recommended will be subjected to rigorous testing prior to their implementation.

The City of Boston has not undergone a complete revaluation for many years. The revaluation program is a technologically complex undertaking due to the heterogeneous housing stock as well as the multi-faceted types of income-producing property which exists in the city. The present revaluation program must be completed in an accurate fashion in order to assure tax equity within each class upon implementation of the classification act.

Because successful completion of the revaluation task is vitally important to the financial future of the city, the Assessing Department is concerned about recent projections which indicate that values generated by the reassessment effort may not be certifiable by the Department of Revenue for implementation until the spring of 1983. As this might require the mailing of an estimated tax bill in October, 1982, special legislation for such authority has been filed by the Assessing Department with the State Legislature. The Office of Property Equalization has recently implemented important management procedures which will help completion of the revaluation effort.

The Assessing Department will continue its monitoring role and will exercise its supervisory responsibility and authority to assure successful completion of the revaluation program.

Implement the Classification System Provided in the General Laws

Upon completion of OPE's work, acceptance by the Board of Assessors of the revaluation prepared by OPE, and certification of such by the Commissioner of Revenue, the Assessing Department will implement the requirements of the classification system as provided by the General Laws of the Commonwealth and adopted by the voters of the Commonwealth in 1978. The primary and continuing objective of the Assessing Department at that time will be equalization within each usage class — the equitable assessment of all real properties — to ensure that each taxpayer assumes a fair share of the tax burden within the applicable class.

Although the classification act is expected to mitigate some of the harsher effects of revaluation, some property owners will experience an effective tax increase. The Assessing Department will monitor the effects of revaluation and classification and draft appropriate legislation for submission to the General Court where unacceptable inequity occurs to classes of taxpayers. Along these lines the department is already preparing legislation to change the state law governing personal exemptions to soften the impact of revaluation on those persons eligible under G.L. c. 59, s. 5 (elderly, veterans, blind, surviving spouse and children).

Improve Performance at the Appellate Board.

The number of abatement appeals which are filed with the State Appellate Tax Board is dependent upon whether the determination of value by the Assessing Department on the assessment date is valid and equitable. Values assigned in previous

years which cannot be justified by modern appraisal methodologies will be abated internally within the department. Values which are determined to be equitable and reasonable by the professional staff of the department will be aggressively defended at every step of the appeals process. The professional staff of the department will be provided with the necessary materials, consultants and legal resources to defend valid assessments. The following steps will be undertaken: 1. presentation and explanation of modern valuation techniques in cases before the Appellate Tax Board; 2. consultation with the Lincoln Land Institute and others in developing new valuation models that take inflation into account; 3. preparation of a test case as a vehicle to convince members of the Appellate Tax Board that lower capitalization rates should be applied to property; 4. prioritization of the Assessing Department's caseload by focusing on cases involving large valuations; 5. coordination of the activities of attorneys and assessors by developing systems of information flow; 6. revision of administrative procedure on evidence procurement and presentation; 7. retention of expert witnesses or outside counsel where it would be in the best interest of the city; 8. better monitoring of performance by assessing personnel; 9. increase the public's awareness of Appellate Tax Board decisions which impede department efforts to establish an equitable tax assessment system; and 10. develop alternative tax appeal mechanisms where necessary. This objective will require time and enormous effort to achieve. All assessing personnel will be trained in modern valuation techniques in order to ensure the success of this effort.

Expedite the Processing of Abatement and Exemption Applications

The past practice of the Assessing Department has been to deny summarily abatement applications at the expiration of the statutory ninety-day period. An expedited process will be developed to ensure that a decision on the merits of the application be rendered within the ninety-day statutory framework. As we continue the effort to professionalize assessing operations in the City of Boston, the department should experience a decrease in the number of applications for abatement for reasons of overvaluation or disproportion.

The expedited process will also apply to applications for statutory personal exemptions. It will be the intention of the department to make a determination of eligibility and to notify the applicant of such determination as quickly as possible.

Ensure That Information Supplied to the Assessing Department is Accurate.

In order to set fair and equitable assessments, the Assessing Department must continue to ensure that information supplied by taxpayers at the request of the department is accurate. Selective audits of such information will be undertaken. The Assessing Department will aggressively use the powers provided in Mass. General Laws c. 59, ss. 38D and 38E to request written returns under oath and testimony under oath. Any false statement which is knowingly made will bar the taxpayer from any statutory appeal. The powers provided in Mass. General Laws, c. 59, ss. 90 and 91 relative to misrepresentation, evasion, and false returns will be utilized. The department's concern is not with punishment, but to ensure that each person bears his fair share of the cost of government.

Continue Program of Providing Citizens of the City of Boston with a Better Understanding of Functions and Procedures of the Assessing Department.

Information pamphlets will be developed which explain the administration of the property taxation system set forth in the General Laws of the Commonwealth. Internal practices which presently exist in the Assessing Department will be documented and set forth as guidelines for the public's information and use. As part of this effort, written guidelines have been developed for application for authority from the Commissioner of Revenue to abate property taxes pursuant to Massachusetts General Laws, chapter 58, section 8. A separate document has been developed under the same statutory sections setting forth expedited procedures which are applicable to applications filed by individuals who intend to rehabilitate and reside in abandoned residential property.

Continue to Improve the Management of the Assessing Department.

The Assessing Department will continue to train personnel and refine procedures in order to achieve the equitable tax system that the citizens of Boston deserve.

A new organizational plan will be submitted to the Mayor and council in conjunction with the fiscal 1983 budget. This plan will be an important part of the revaluation effort and will reflect the Assessing Department's preparation for implementing the new systems and values which will be the product of the revaluation program.

A major respected management consulting firm will be retained to perform a performance audit of the department. The purpose of the audit will be to evaluate and recommend changes in internal controls and operations. An ethics code will be developed for assessing personnel which will describe the proper conduct of personnel in the performance of their duties. Training programs will be prepared in order that personnel be familiar with the latest appraisal theory. Training programs will be conducted both in-house and by knowledgeable outside professionals. Assessing and legal resource materials will be provided in order that members of the professional appraisal staff are fully aware of the latest developments in both disciplines.

Goals will be established for the professional staff. Evaluation and review meetings will be scheduled. In addition, a monthly reporting system will be implemented requiring supervisors to report on the status of ongoing operations within their division, the objectives for the month ahead, the accomplishments of the division for the previous month, and particular problems that need the attention of the Commissioner.

Real estate transactions have become very sophisticated over the past ten years, a period generally characterized by high inflation and tight credit policies. It is a serious liability that the Assessing Department does not have a functioning research department. As part of the revaluation and reorganization of the Assessing Department, a research division will be established which will be charged with the responsibility of monitoring developments in the academic and business communities and determining the effects of such research and transactions on the department's determination of value and internal management. Trends in the city's development will be monitored and the neighborhood assessments will be checked for disparity. The department's capability to submit legislation and provide technical advice to elected public officials will be improved.

Develop a Program of Revenue Diversification.

In November, 1980, on a statewide referendum, the citizens of the Commonwealth adopted Proposition 2½ which placed a limit on the property tax levy of 2½ percent of the full and fair cash valuation of taxable property. Boston's tax levy is presently greater than 2½ percent and further cuts in the levy are expected.

There presently exists in the City of Boston a dangerous over-reliance on the property tax as a source of municipal revenue.

As the agency responsible for administering the city's tax programs, the Assessing Department is fully aware of the need for property tax relief. The department intends to develop a comprehensive program of revenue diversification for submission to the General Court.

Improve the Perception of Assessing Practices in the City of Boston.

There is particular concern with the past reputation of the City of Boston assessing practices. An advisory board of Boston citizens will be appointed to provide guidance in the development of assessing policy and in the administration of the revaluation effort. The department must develop innovative approaches for communicating its program, plans and accomplishments to the citizens of the city and to the financial and real estate community. Professional staff will be encouraged to participate in voluntary professional certification programs. Communication with state agencies, other government officials and professional associations will be improved. There is an important need to improve the working conditions of the employees of the department. Physical renovations will be required to provide the atmosphere in which professional work can be accomplished. The department wishes to dispel the perceptions which are commonly associated with the assessing function in the City of Boston and to develop an assessing system which other communities will look to as an example of efficiency, creativity and performance.

C. ASSESSING DEPARTMENT: ORGANIZATION AND FUNCTIONS

General Introduction

The major responsibility of the Assessing Department is the valuation and assessment of all real and personal property in the City of Boston for tax purposes. The department conducts reassessment programs of existing real and personal property and appraises new construction and personal property additions. The motor vehicle excise tax is also administered by the department. The department conducts research on assessment practices and provides the necessary accounting control and other related clerical support to property assessing activities. The Assessing Department maintains official maps, records of assessment and ownership, and related property description data. Certain annual reports are submitted to the State Department of Revenue.

It is the responsibility of the Assessing Department to ensure the assessment of a tax on all taxable property in the City of Boston as defined by law or may be defined by new legislation. The preparation of the tax bills and the collection of taxes are duties of the Collector-Treasurer of the city.

The Commissioner of Assessing is aided by two Associate Commissioners. The Commissioner manages the department and oversees the valuation process.

Assessment of Real Property

The Appraisal Division of the Assessing Department is responsible for the assessment of real property in accordance with prescribed standards and procedures. The City of Boston contains more than 100,000 parcels of real property. Specific functions include identification of all real property according to use, quality of construction, and zoning; the establishment of fair cash value as of the assessment date and preparation and defense of such valuation before the Appellate Tax Board; the annual determination of real property valuations necessary for preparation of the assessment roll; and training of division personnel.

The value of real property changes in response to changes in the economy and physical changes on the parcel. In order to ensure accurate assessments, the department requires access to accurate sources of information. An equitable system of tax assessment can only be achieved when all assessments are based on the most recent indicia of value.

The appraisal staff must devote considerable time and energy to the processing of abatement applications and to preparing cases and trial appearances before the Appellate Tax Board. During FY 1981, 9,529 abatement applications were filed. Of these applications, 5,731 were appealed to the Appellate Tax Board. In FY 1982, 5,988 abatement applications were filed. It cannot be determined at this time how many will be appealed to the Appellate Tax Board.

Assessment of Personal Property

The Appraisal Division of the Assessing Department is also responsible for the assessment of personal property in accordance with prescribed standards and procedures. Specific functions include: determination of ownership of tangible, taxable personal property; classification of personal property for valuation and taxation purposes; determination of fair cash value as of the assessment date and defense of that value before the Appellate Tax Board; appraisal of all personal property as required by law, and audit, as necessary, to verify established fair cash values; maintenance of the assessment roll; maintenance of other data; and training of division personnel.

The personal property tax is assessed upon total assessed valuation of all personal property subject to imposition of the tax. An accurate administration of this tax requires a complete verification of reported property and their values. This is accomplished through audit of tax filings and conduct of related discovery and compliance activities.

Assessment of Motor Vehicle Excise

The motor vehicle excise is levied at a fixed rate of \$25 per thousand. Valuations at which vehicles are assessed are determined by the State Commissioner of Revenue and forwarded to all assessors of the various cities and towns of the Commonwealth.

During FY 1981, the motor vehicle excise division processed 277,357 excise tax bills.

Board of Review

The City Charter provides for the appointment of a three-member Board of Review within the Assessing Department. It is the responsibility of the Board to review every application for the abatement of a real or personal property tax and report to the Commissioner of Assessing its recommendations.

Law Department

The Fiscal Section of the Law Department is responsible for representing the City of Boston in all property tax appeals brought before the Appellate Tax Board and for other cases in which City of Boston tax matters are in issue before either the trial or appellate courts of the Commonwealth of Massachusetts.

Engineering Division

The Engineering Division is responsible for the preparation and maintenance of assessment maps. Specific functions include: preparation and maintenance of assessor's maps; division of property from deeds as is necessary for the proper administration of assessor's parcels; preparation of property descriptions; computation of acreage and square footage; location of property from deeds for office and public use; maintenance of zoning boundaries; provision of drafting support for department; and training of section personnel.

Social Service Division

The Social Service Division is responsible for the administrative processing of all claims for personal exemption pursuant to the General Laws of the Commonwealth. Specific functions include: maintenance of files for specific exemption categories; distribution of claims forms to taxpayers; audit of claims; preparation and submission of reports; processing of forms for computer input to the roll; public assistance (telephone, counter, mail); and training of section personnel.

Administrative Services

The Administrative Services Division is responsible for planning, organizing and directing the clerical activities of the office to ensure the efficient preparation and maintenance of the assessment roll. Specific functions include: processing recorded instruments; keeping mailing addresses current; assisting the public (telephone, counter, mail); maintenance of controls and records for input to the computer for all changes to the tax roll; and training of section personnel.

There are approximately 10,000 transfers of title, consolidations and subdivisions each year and each of these changes must be recorded.

D. PERSONNEL*Commissioner of Assessing*

RAYMOND G. TORTO

Associate Commissioners

JACK KARDON

EDWARD W. JAY, JR.

Executive Secretary

ELLEN McLAUGHLIN

*Board of Review*HAROLD L. VAUGHAN, *Chairman*

HELEN M. SULLIVAN

FRANCIS X. MOYNIHAN, JR.

District Directors

JOHN RILEY

JOHN MOORE

ROBERT PETRILLO

*Assistant Assessors*DENNIS RICUPERO, *Senior Review Appraiser*

FRANCIS X. GOODE

EDWARD WEXLER

CONRAD DiGREGORIO

FREDERICK McANULTY, JR.

FREDERICK McANULTY, SR.

ALEXANDER GILLIS

THOMAS HEANUE

HENRY PENTA

JAMES SETOUNIS

JOHN J. HERRITY

EDWARD MARONEY

STEVEN A. CASALE

RICHARD A. COHEN

EDWARD WILLIAMS

Fiscal Section of the Law Department

PETER ANTELL

MARIE LEE

Director of Assessing Services

MATILDA M. SUNDERLAND

Head Administrative Clerk

DOROTHEA R. SGROI

Senior Appraisal Engineer

JOHN A. WALL

Social Service Division

GRACE WALSH

Data Processing Division

RITA M. KENNEDY

E. ASSESSING DEPARTMENT PUBLICATIONS

1. General Information

For Your Information

2. Statutory Exemptions, Fiscal Year 1982

Blindness

Age, Infirmary or Financial Condition

Surviving Spouse and Children

*Surviving Spouse and Children of Police and Fire Personnel
Killed in the Line of Duty*

Veterans

Elderly

3. Policy and Process

Abatement Policy, Fiscal Year 1982

*Guidelines for Application for Authority
from the Commissioner of Revenue to
Abate Property Taxes (Mass. General
Laws, Chapter 58, Section 8).*

*Guidelines for Application for Authority
from the Commissioner of Revenue to
Abate Property Taxes (Mass. General
Laws Chapter 58, Section 8): Spec-
ial Procedures Applicable to Owner-
Occupants of Residential Properties.*

Abatement Standards, Fiscal Year 1980 to 1982

APPENDIX

APPENDIX TABLE OF CONTENTS

1. Number of Property Items Assessed in FY 1981
2. Number of Property Items Assessed in FY 1982
3. Valuation of Real Estate, Personal Estate and Total City Valuation
4. Land and Building Valuation (Taxable) 1960-FY 1982
5. Valuation of Taxable Land and Buildings by Wards, FY 1981
6. Valuation of Taxable Land and Buildings by Wards, FY 1982
7. FY 1981 Real Estate Grand Recapitulation
8. FY 1982 Real Estate Grand Recapitulation
9. Valuation of the City of Boston, January 1, 1980
10. Valuation of the City of Boston, January 1, 1981
11. Valuation by Ward, January 1, 1980
12. Valuation by Ward, January 1, 1981
13. Tax Rate Computation
14. Division of Tax Rate
15. Equalized Valuation
16. Taxes on Property, Distribution of Tax Rate
17. Value of Exempt Property, 1960-FY 1982
18. Aggregate of Exempt Valuations by Class of Exemption
19. Exempt Property by Ward, FY 1981
20. Exempt Real Estate by Ward, FY 1982
21. Assessors List of Exempt Property by Clause, FY 1981
22. Personal Exemptions
23. Real Estate Abatement Applications, Ward Summary Totals
24. Real Estate Abatement Applications, Valuation Class
25. Motor Vehicle Excise Tax
26. Special Assessments

NUMBER OF PROPERTY ITEMS ASSESSED IN FY 1981

WARD	Real Estate	Personal Estate	Better- ments
1	6,291	406	1
2	2,645	78	0
3	3,867	3,011	9
4	1,903	385	5
5	5,818	925	14
6	4,233	308	1
7	3,700	152	7
8	1,870	130	3
9	1,180	41	0
10	1,959	46	5
11	3,061	90	8
12	2,249	72	0
13	2,897	76	0
14	4,590	46	0
15	3,026	107	23
16	5,158	181	35
17	4,901	98	53
18	13,214	251	272
19	4,969	131	8
20	12,513	420	148
21	2,803	289	17
22	5,311	284	80
Totals	98,158	7,527	689

NUMBER OF PROPERTY ITEMS ASSESSED IN FY 1982

WARD	Real Estate	Personal Estate	Betterments
1	6,299	391	32
2	2,667	76	0
3	4,035	2,887	9
4	2,100	432	5
5	6,311	959	0
6	4,250	302	1
7	3,686	147	7
8	1,872	129	3
9	1,188	38	0
10	1,903	51	5
11	3,042	87	8
12	2,223	63	0
13	2,879	80	1
14	4,539	47	1
15	3,016	103	35
16	5,139	179	51
17	4,861	127	55
18	13,345	241	366
19	5,138	152	28
20	12,514	404	215
21	2,958	278	18
22	5,735	276	40
Totals	99,700	7,449	880

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1963 TO FY 1982**

YEAR	Real Estate	Personal Estate	Total Valuation
1963	\$1,309,853,500	\$135,146,500	\$1,445,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	\$1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974 (1st 6 mos.) . .	1,556,891,700	227,308,300	1,784,200,000
FY 1975*	1,556,891,700	227,308,300	1,784,200,000
FY 1976	1,549,461,400	244,011,600	1,793,473,000
FY 1977	1,518,212,000	246,788,000	1,765,000,000
FY 1978	1,498,038,800	246,961,200	1,745,000,000
FY 1979	1,481,346,400	243,653,600	1,725,000,000
FY 1980	1,494,316,500	243,683,500	1,738,000,000
FY 1981	1,636,587,000	265,413,000	1,902,000,000
FY 1982	1,635,769,200	272,932,300	1,908,701,500

*Valuation on January 1, 1974 was used to compute the tax rate for Fiscal 1975, period beginning July 1, 1974 and ending June 30, 1975.

Valuation on January 1 of each year is used to compute subsequent fiscal year tax rates.

LAND AND BUILDING VALUATION (TAXABLE)

CITY OF BOSTON

1960 — FY 1982

YEAR	Taxable Real Estate		Tax Rate	Total Value Taxable
	Land Value	Building Value		
FY 1982	\$433,105,200	\$1,202,664,000	\$230 90	\$1,635,769,200
FY 1981	440,857,700	1,195,729,300	272 70	1,636,587,000
FY 1980	414,818,200	1,079,498,300	252 90	1,494,316,500
FY 1979	416,261,100	1,065,085,300	252 90	1,481,346,400
FY 1978	421,629,700	1,076,409,100	252 90	1,498,038,800
FY 1977	427,017,700	1,091,194,300	252 90	1,518,212,000
FY 1976	442,618,500	1,106,842,900	196 70	1,549,461,400
FY 1975	449,510,600	1,107,381,100	196 70	1,556,891,700
1974.....	449,510,600	1,107,381,100	*98 40	1,556,891,700
1973.....	454,375,600	1,080,331,100	196 70	1,534,706,700
1972.....	460,748,300	1,071,113,500	196 70	1,531,861,800
1971.....	455,190,200	1,047,119,800	174 70	1,502,310,000
1970.....	448,760,700	1,011,157,900	156 80	1,459,918,600
1969.....	445,084,500	1,001,647,300	144 40	1,446,731,800
1968.....	448,110,500	1,001,647,300	129 20	1,424,259,300
1967.....	443,907,300	944,135,400	117 80	1,388,042,700
1966.....	449,650,400	918,374,700	101 00	1,368,025,100
1965.....	452,534,300	899,649,600	115 40	1,352,183,900
1964.....	450,954,500	873,366,900	99 80	1,324,321,400
1963.....	449,427,300	860,426,300	96 00	1,309,853,500
1962.....	465,772,100	857,005,100	99 80	1,322,777,200
1961.....	475,844,300	861,409,700	100 90	1,337,254,000
1960.....	479,889,000	856,843,600	100 70	1,336,732,600

*Tax Rate for period January 1, 1974-June 30, 1974.

VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS

FY 1981

WARD	Area	Land Value	Buildings Value	Total Value
1	37,640,227	\$19,255,300	\$36,757,000	\$56,012,300
2	13,339,647	10,991,400	21,535,300	32,526,700
3	14,113,776	146,271,000	280,771,800	427,042,800
4	6,074,041	27,295,500	107,029,800	134,325,300 -
5	11,169,586	56,930,600	146,205,900	203,136,500
6	27,111,624	28,384,700	93,333,200	121,717,900
7	17,689,987	10,276,200	20,518,200	30,794,400
8	12,962,199	8,181,000	16,630,100	24,811,100
9	3,533,741	5,254,500	5,443,500	10,698,000
10	8,417,364	3,790,400	11,443,100	15,233,500
11	16,352,952	5,317,500	15,412,700	20,730,200
12	12,391,797	5,360,900	12,094,500	17,455,400
13	16,412,201	7,090,000	22,529,900	29,619,900
14	23,130,535	7,775,900	21,395,300	29,171,200
15	14,336,532	4,603,900	14,288,000	18,891,900
16	35,696,649	10,630,900	41,056,900	51,687,800
17	27,060,232	8,264,100	23,293,200	31,557,300
18	108,622,848	16,482,000	76,901,600	93,383,600
19	33,780,792	8,768,800	28,542,800	37,311,600
20	92,877,786	16,166,100	74,728,000	90,894,100
21	18,813,438	19,547,600	67,206,100	86,753,700
22	40,024,701	14,219,400	58,612,400	72,831,800
Totals ..	591,582,655	\$440,857,700	\$1,195,729,300	\$1,636,587,000

VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS

FY 1982

WARD	Area	Land Value	Buildings Value	Total Value
1	37,292,802	\$18,429,200	\$36,690,900	\$55,120,000
2	13,288,796	10,744,700	20,802,100	31,546,800
3	15,937,520	143,868,200	283,512,300	427,380,500
4	5,940,722	26,391,800	110,297,500	136,689,300
5	11,144,848	56,304,800	151,124,900	207,429,700
6	27,089,283	27,526,600	92,169,600	119,696,200
7	17,689,955	10,279,700	20,099,800	30,379,500
8	12,973,428	8,064,200	15,733,800	23,798,000
9	3,497,697	4,836,700	5,314,200	10,150,900
10	8,218,471	3,668,900	10,899,800	14,568,700
11	16,096,307	5,193,800	15,022,000	20,215,800
12	12,295,585	5,282,700	11,783,600	17,066,300
13	16,370,857	7,047,000	22,435,200	29,482,200
14	22,844,683	7,587,800	20,815,500	28,403,300
15	14,331,155	4,547,700	14,069,600	18,617,300
16	35,572,607	10,675,100	41,329,700	52,004,800
17	26,866,939	8,087,900	23,073,700	31,161,600
18	108,518,576	16,393,200	76,367,400	92,760,600
19	33,802,632	8,483,400	30,347,000	38,830,400
20	93,098,564	16,410,300	75,247,300	91,657,600
21	18,664,028	19,226,900	66,121,400	85,348,300
22	40,016,221	14,054,600	59,406,800	73,461,400
Totals ..	591,551,676	\$433,105,200	\$1,202,664,000	\$1,635,769,200

FY 1981 REAL ESTATE GRAND RECAPITULATION

ALL CLASSES/ALL WARDS

CLASS	Area	Land Value	Buildings Value	Total Value	Items
R1	152,450,159	\$30,402,800	\$181,367,900	\$211,770,700	33,342
R2	93,885,782	22,465,000	93,064,000	115,529,000	19,255
R3	55,840,057	18,729,700	80,840,400	99,570,100	16,102
R4	53,893,837	39,075,000	171,747,700	210,822,700	7,221
RC	11,841,773	23,928,400	61,358,300	85,286,700	2,893
C	86,474,639	218,967,200	443,383,200	662,350,400	5,975
I	48,532,420	42,944,400	163,957,500	206,901,900	1,063
AH	1,439,267	63,800	10,300	74,100	3
L	87,224,721	44,281,400	—	44,281,400	12,290
UN	—	—	—	—	—
Grand Totals All Wards	591,582,655	\$440,857,700	\$1,195,729,300	\$1,636,587,000	98,144

FY 1982 REAL ESTATE GRAND RECAPITULATION
ALL CLASSES/ALL WARDS

CLASS	Area	Land Value	Buildings Value	Total Value	Items
R1	152,480,111	\$30,387,300	\$200,201,900	\$230,589,200	35,132
R2	93,769,113	22,423,500	92,685,900	115,109,400	19,246
R3	55,776,798	18,664,700	80,365,400	99,030,100	16,052
R4	54,358,736	38,422,900	163,759,000	202,181,900	7,151
RC	11,870,773	23,900,300	60,048,700	83,949,000	2,888
C	87,254,545	217,002,000	443,831,600	660,833,600	5,966
I	47,612,357	40,515,500	161,761,000	202,276,500	1,061
AH	1,439,267	4,600	10,500	15,100	3
L	86,989,976	41,784,400	—	41,784,400	12,194
UN	—	—	—	—	—
Grand Totals All Wards	591,551,676	\$433,105,200	\$1,202,664,000	\$1,635,769,200	99,693

VALUATION OF CITY OF BOSTON

January 1, 1980

(For FY 1981)

Value of Land	\$440,857,700	
Value of buildings	<u>1,195,729,300</u>	
Total value of real estate		\$1,636,587,000
Total value of personal estate		<u>265,413,000</u>
Total Valuation		\$1,902,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		910,200
Assessments under the provisions of ss. 75 and 75 of chapter 59, G. L., Personal Estate		<u>263,700</u>
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1981—when all assessments were made, was		<u>\$1,903,173,900</u>

VALUATION OF CITY OF BOSTON

January 1, 1981

(For FY 1982)

Value of Land	\$433,105,200	
Value of buildings	<u>1,202,664,000</u>	
Total value of real estate		\$1,635,769,200
Total value of personal estate		<u>272,932,300</u>
Total Valuation		\$1,908,701,500
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		Not Available*
Assessments under the provisions of ss. 75 and 75 of chapter 59, G. L., Personal Estate		<u>Not Available*</u>
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1982—when all assessments were made, was		<u>\$1,908,701,500*</u>

*Does not include omitted assessments as provided by G. L. c. 59, ss. 75 and 76.

VALUATION BY WARD

January 1, 1980

(For use in FY 1981)

WARD	Real Estate	Gain (Loss) Over Jan 1, 1979	Personal Estate	Gain (Loss) Over Jan 1, 1979	Total Valuation	Gain (Loss) Over Jan 1, 1979	Description of Wards by Districts
1.....	\$56,012,300	Gain \$6,362,200	\$27,836,700	Gain \$3,196,300	\$83,849,000	Gain	Ward 1. East Boston
2.....	32,526,700	Gain 4,188,000	151,600	Gain 400	32,678,300	Gain	Ward 2. Charlestown
3.....	427,042,800	Gain 52,896,100	142,642,200	Gain 2,534,400	569,685,000	Gain	Ward 3. Boston Proper
4.....	134,325,300	Gain 24,731,100	85,627,200	Gain 16,566,500	219,952,500	Gain	Ward 4. Back Bay, South
5.....	203,136,500	Gain 22,297,300	1,723,600	Loss 152,100	204,860,100	Gain	Ward 5. Back Bay
6.....	121,717,900	Gain 4,363,100	945,200	Loss 7,500	122,663,100	Gain	Ward 6. South Boston, North
7.....	30,794,400	Gain 1,025,000	435,200	Loss 29,800	31,229,600	Gain	Ward 7. South Boston, South
8.....	24,811,100	Gain 295,600	294,100	Loss 130,400	25,105,200	Gain	Ward 8. Roxbury, East and South
9.....	10,698,000	Gain 834,400	44,700	Loss 12,100	10,742,700	Gain	Ward 9. Roxbury, Central
10.....	15,233,500	Loss 68,900	45,100	Loss 5,600	15,278,600	Loss	Ward 10. Roxbury, West
11.....	20,730,200	Gain 164,800	172,500	Loss 24,200	20,902,700	Gain	Ward 11. Roxbury, South; Egleston Square and Forest Hills
12.....	17,455,400	Loss 161,400	64,600	Loss 7,000	17,520,000	Loss	Ward 12. Roxbury, East
13.....	29,619,900	Gain 708,800	302,200	Gain 3,900	29,922,100	Gain	Ward 13. Dorchester and Savin Hill
14.....	29,171,200	Loss 501,900	34,100	Loss 19,900	29,205,300	Loss	Ward 14. Dorchester, West
15.....	18,891,900	Loss 565,500	153,300	Loss 13,200	19,045,200	Loss	Ward 15. Dorchester, North Central
16.....	51,687,800	Gain 2,455,500	288,100	Loss 38,600	51,975,900	Gain	Ward 16. Dorchester, South
17.....	31,557,300	Loss 22,200	123,100	Loss 11,300	31,680,400	Loss	Ward 17. Dorchester, Center
18.....	93,383,600	Gain 3,686,900	2,091,000	Loss 41,000	95,474,600	Gain	Ward 18. Hyde Park and Mattapan
19.....	37,311,600	Gain 1,708,600	168,400	Loss 58,400	37,480,000	Gain	Ward 19. Jamaica Plain and Roslindale
20.....	90,894,100	Gain 7,264,100	580,100	Loss 26,100	91,474,200	Gain	Ward 20. West Roxbury, Roslindale
21.....	86,753,700	Gain 3,185,200	405,900	Loss 30,200	87,159,600	Gain	Ward 21. Brighton, South
22.....	72,831,800	Gain 7,423,700	1,284,100	Gain 35,400	74,115,900	Gain	Ward 22. Brighton, North
Totals	\$1,636,587,000	Net Gain \$142,270,500	\$265,413,000	Net Gain \$21,729,500	\$1,902,000,000	Net Gain	

January 1, 1981

(For use in FY 1982)

WARD	Real Estate	Gain (Loss) Over Jan 1, 1980	Personal Estate	Gain (Loss) Over Jan 1, 1980	Total Valuation	Gain (Loss) Over Jan 1, 1980	Description of Wards by Districts
1.....	\$55,120,000	Loss \$892,300	\$31,604,100	Gain \$3,767,400	\$86,724,100	Gain \$86,724,100	Ward 1. East Boston
2.....	31,546,800	Loss 979,900	141,600	Loss 10,000	31,688,400	Loss 989,900	Ward 2. Charlestown
3.....	427,380,500	Gain 337,700	146,033,900	Gain 3,391,700	573,414,400	Gain 3,729,400	Ward 3. Boston Proper
4.....	136,689,300	Gain 2,364,000	85,793,200	Gain 166,000	222,482,500	Gain 2,530,000	Ward 4. Back Bay, South
5.....	207,429,700	Gain 4,293,200	1,708,600	Loss 15,000	209,138,300	Gain 4,278,200	Ward 5. Back Bay
6.....	119,696,200	Loss 2,021,700	1,307,800	Gain 362,600	121,004,000	Loss 1,659,100	Ward 6. South Boston, North
7.....	30,379,500	Loss 414,900	338,600	Loss 96,600	30,718,100	Loss 511,500	Ward 7. South Boston, South
8.....	23,798,000	Loss 1,013,100	304,200	Gain 10,100	24,102,200	Loss 1,003,000	Ward 8. Roxbury, East and South
9.....	10,150,900	Loss 547,100	43,100	Loss 1,600	10,194,000	Loss 548,700	Ward 9. Roxbury, Central
10.....	14,568,700	Loss 664,800	45,900	Gain 800	14,614,600	Loss 664,000	Ward 10. Roxbury, West
11.....	20,215,800	Loss 514,400	160,700	Loss 11,800	20,376,500	Loss 526,200	Ward 11. Roxbury, South; Egleston Square and Forest Hills
12.....	17,066,300	Loss 389,100	52,100	Loss 12,500	17,118,400	Loss 401,600	Ward 12. Roxbury, East
13.....	29,482,200	Loss 137,700	302,200	0	29,784,400	Loss 137,700	Ward 13. Dorchester and Savin Hill
14.....	28,403,300	Loss 767,900	35,100	Gain 1,000	28,438,400	Loss 766,900	Ward 14. Dorchester, West
15.....	18,617,300	Loss 274,600	151,100	Loss 2,200	18,768,400	Loss 276,800	Ward 15. Dorchester, North Central
16.....	52,004,800	Gain 317,000	286,100	Loss 2,000	52,290,900	Gain 315,000	Ward 16. Dorchester, South
17.....	31,161,600	Loss 395,700	136,600	Gain 13,500	31,298,200	Loss 382,200	Ward 17. Dorchester, Center
18.....	92,760,600	Loss 623,000	2,080,000	Loss 11,000	94,840,600	Loss 634,000	Ward 18. Hyde Park and Mattapan
19.....	38,830,400	Gain 1,518,800	196,900	Gain 28,500	39,027,300	Gain 1,547,300	Ward 19. Jamaica Plain and Roslindale
20.....	91,657,600	Gain 763,500	574,300	Loss 5,800	92,231,900	Gain 757,700	Ward 20. West Roxbury, Roslindale
21.....	85,348,300	Loss 1,405,400	389,900	Loss 16,000	85,738,200	Loss 1,421,400	Ward 21. Brighton, South
22.....	73,461,400	Gain 629,600	1,246,300	Loss 37,800	74,707,700	Gain 591,800	Ward 22. Brighton, North
Totals	\$1,635,769,200	Net Loss \$817,800	\$272,932,300	Net Gain \$7,519,300	\$1,908,701,500	Net Gain \$6,701,500	

TAX RATE COMPUTATION

APPROPRIATIONS

	FY 1980	FY 1981	FY 1982
City Budget	\$322,455,502	\$355,574,751	\$285,836,340
County Budget	13,193,924	14,132,394	11,279,058
School Budget	195,376,995	210,320,920	210,534,097
Debt and Interest	76,491,035	90,161,145	85,146,836
Pensions	72,618,233	76,295,154	83,442,586
State Assessments:			
MBTA	31,004,962	41,211,568	43,449,386
MDC	4,430,009	4,371,790	4,175,879
Other State Charges	1,607,104	1,895,229	2,111,723
Overlay Deficit	15,587,940	22,661,580	55,170,219
Other Deficit	18,270,000	25,000,000	29,279,433
Tax Title	—	1,200,000	1,200,000
Court Judgment	—	—	—
Other	400,000	—	2,217,982
Total Amount To Be Raised	\$751,435,704	\$842,824,531	\$813,843,539

REVENUE

Departmental Revenues:			
Health and Hospitals	\$63,628,185	\$75,096,616	\$87,000,730
City	36,614,143	31,622,821	39,739,492
County	9,125,006	7,196,939	14,000,000
School	3,079,261	1,868,872	648,662
State Aid	189,654,054	194,272,984	228,206,705
Motor Vehicle Excise Taxes	10,663,199	14,939,154	5,000,000
Federal Revenue Sharing	21,999,754	21,854,093	21,950,000
Parking Meter Fees	2,000,000	2,000,000	718,970
Other	—	—	—
Total Estimated Revenue	\$336,763,602	\$348,851,479	\$397,264,559
Real and Personal Property Tax Levy .	\$439,540,200	\$518,675,400	\$440,719,176
Less Overlay Reserve For Abatements.	24,868,098	24,702,348	24,140,196
Net Tax Levy	\$414,672,102	\$493,973,052	\$416,578,980
Tax Rate	\$252.90	\$272.70	\$230.90

DIVISION OF TAX RATE

	FY 1980	FY 1981	FY 1982
GENERAL TAX RATE.....	\$178 52	\$196 33	\$140 10
SCHOOL TAX RATE	74 38	76 37	90 80
TOTAL TAX RATE.....	\$252 90	\$272 70	\$230 90

EQUALIZED VALUATION*
CITY OF BOSTON

1972	\$2,100,000,000 00
1974	2,600,000,000 00
1976	3,600,000,000 00
1978	3,831,000,000 00
1980	5,239,000,000 00

*Established by Commissioner of Revenue pursuant to G.L. c. 58 s. 10C.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1965.....	\$155,501,148 50	\$15,848,851 50	\$171,350,000 00	\$88 60	\$26 40	\$115 00
1966.....	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967.....	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968.....	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969.....	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970.....	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971.....	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972.....	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973.....	301,876,807 89	40,813,932 11	342,690,740 00	153 88	42 82	196 70
1974*.....	153,198,143 28	22,367,136 72	175,565,280 00	76 98	21 42	98 40
FY 1975	306,240,597 39	44,711,542 61	350,952,140 00	147 79	48 91	196 70
FY 1976	304,779,057 38	47,997,081 72	352,776,139 10	151 29	45 41	196 70
FY 1977	383,955,814 80	62,412,685 20	446,368,500 00	171 03	81 87	252 90
FY 1978	378,854,012 52	62,456,847 48	441,310,500 00	172 94	79 96	252 90
FY 1979	368,187,600 96	61,619,995 44	429,807,596 40	179 26	73 64	252 90
FY 1980	371,706,426 27	61,627,557 15	433,333,983 42	178 52	74 38	252 90
FY 1981	372,038,710 23	72,378,125 10	444,416,835 33	196 33	76 37	272 70
FY 1982	377,699,108 28	63,020,068 07	440,719,176 35	140 10	90 80	230 90

VALUE OF EXEMPT PROPERTY
1960 — FY 1982

YEAR	Total Value Exempt
FY 1982	\$2,690,883,300
FY 1981	2,658,130,000
FY 1980	2,622,206,700
FY 1979	2,613,036,100
FY 1978	1,209,932,742
FY 1977	2,476,099,000
FY 1976	2,373,294,500
FY 1975	2,272,135,700
1974	2,272,135,700
1973	2,165,178,200
1972	1,934,462,000
1971	1,836,728,000
1970	1,724,695,200
1969	1,561,877,000
1968	1,267,527,300
1967	1,198,430,300
1966	1,117,719,200
1965	1,054,195,000
1964	989,719,500
1963	966,890,000
1962	917,016,000
1961	889,940,600
1960	876,462,800

AGGREGATE OF EXEMPT VALUATIONS**By Class of Exemption****FY 1979 — FY 1982**

Class	FY 1979	FY 1980	FY 1981
United States of America	\$100,682,500	\$102,042,800	\$104,838,300
Commonwealth of Massachusetts	326,956,500	662,120,200	673,654,600
City of Boston	1,186,909,800	1,2090,252,300	1,228,831,600
Houses of Religious Worship and Religious Organizations	66,231,900	66,274,200	67,049,400
All Others (includes literary, charitable benevolent institutions, and all other exempt property not separately listed)	932,255,400	582,517,200	583,756,100
Totals	\$2,613,036,100	\$2,622,206,700	\$2,658,130,000

EXEMPT PROPERTY BY WARD — FY 1981

WARD	Area	Land	Buildings	Total	Items
1.....	167,730,652	\$126,755,200	\$145,353,200	\$272,108,400	367
2.....	26,685,014	17,931,600	72,534,600	90,466,200	469
3.....	15,681,659	120,550,700	404,415,000	524,965,700	760
4.....	14,758,110	114,360,300	395,120,800	509,481,100	443
5.....	14,908,297	176,988,700	47,130,600	224,119,300	479
6.....	31,105,080	29,152,800	52,189,900	81,342,700	296
7.....	16,940,273	8,615,800	16,900,600	25,516,400	173
8.....	10,228,427	10,790,500	68,777,900	79,568,400	633
9.....	9,558,178	11,619,200	45,832,100	57,451,300	1,023
10.....	11,826,822	10,232,400	73,592,400	83,824,800	269
11.....	8,543,444	5,465,400	32,465,400	37,930,800	535
12.....	28,187,647	8,529,800	36,121,300	44,651,100	368
13.....	25,642,369	18,159,400	115,645,300	133,804,700	474
14.....	18,568,218	6,998,600	31,788,100	38,786,700	510
15.....	3,079,142	1,615,500	8,402,600	10,018,100	119
16.....	16,624,797	7,791,200	33,288,500	41,079,700	218
17.....	8,552,929	3,731,000	9,475,300	13,206,300	202
18.....	56,751,213	15,990,800	27,440,500	43,431,300	677
19.....	36,853,199	31,130,000	51,907,900	83,037,900	410
20.....	55,683,674	23,322,500	41,254,400	64,576,900	574
21.....	19,959,781	24,945,200	83,109,800	108,055,000	164
22.....	28,691,599	23,585,000	67,122,200	90,707,200	170
Grand Totals	626,560,524	\$798,261,600	\$1,859,868,400	\$2,658,130,000	9,333

EXEMPT REAL ESTATE BY WARD, FY 1982

WARD	Items	Fiscal 1982 Total Value	Net Gain or Loss	
1	372	\$272,470,800	Gain	\$362,400
2	462	90,698,100	Gain	231,900
3	748	532,631,500	Gain	7,655,800
4	440	518,178,400	Gain	8,697,300
5	439	224,224,200	Gain	104,900
6	301	81,212,800	Loss	129,900
7	175	25,483,800	Loss	32,600
8	631	79,499,600	Loss	68,800
9	928	57,591,300	Gain	140,000
10	313	85,105,400	Gain	1,280,600
11	566	38,279,300	Gain	348,500
12	394	44,878,500	Gain	227,400
13	493	133,841,900	Gain	37,200
14	551	39,227,400	Gain	440,700
15	129	11,254,200	Gain	1,236,100
16	231	41,262,200	Gain	182,500
17	242	13,350,500	Gain	144,200
18	650	44,345,100	Gain	913,800
19	417	82,978,800	Loss	59,100
20	571	65,878,500	Gain	1,301,600
21	189	117,805,200	Gain	9,750,200
22	168	90,685,800	Loss	21,400
TOTAL.....	9,410	\$2,690,883,300	Gain	\$32,753,300

ASSESSORS LIST OF EXEMPT PROPERTY BY CLAUSE — FY 1981

	Clause	Area	Land	Buildings	Total
United States of America	1 & 1A	12,961,034	\$23,994,100	\$80,844,200	\$104,838,300
Commonwealth of Massachusetts	2	281,398,224	268,222,200	405,432,400	673,654,600
Horticultural Societies	4	21,936	450,000	400,000	850,000
Incorporated Organizations of U.S. Veterans	5	567,310	290,600	496,700	787,300
Military	6	2,988	7,500	32,500	40,000
Fraternal Societies	7	5,031	5,500	2,700	8,200
Religious Organizations	10	90,254	48,500	164,100	212,600
Houses of Religious Worship	11	17,438,820	17,526,600	49,310,200	66,836,800
Cemeteries	12	32,040,907	5,590,500	921,700	6,512,200
Special Clauses	16 & 21	7,132,008	2,131,500	988,500	3,120,000
Massachusetts Hospital Service, Chapter 176, A & B, Blue Cross-Blue Shield	23	0	0	5,146,000	5,146,000
Chapter 95, Acts of 1960	24	188,717	131,400	459,000	590,400
Literary	31	34,161,829	45,903,800	211,410,900	257,314,700
Benevolent	32	10,370,144	18,746,500	188,017,300	206,763,800
Charitable	33	12,551,573	14,684,200	75,854,500	90,538,700
Scientific	34	759,826	2,245,300	9,688,500	11,933,800
Temperance Societies	35	19,195	36,600	114,400	151,000
CITY OF BOSTON					
Schools	A	12,466,238	9,468,100	65,680,100	75,148,600
Fire	B	637,235	1,073,500	6,176,300	7,249,800
All Others	C	6,430,817	9,150,400	12,606,100	21,756,500
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	734,172	4,396,300	67,800	4,464,100
Libraries	F	88,363,358	209,258,200	13,605,500	222,863,700
Foreclosures	I	453,707	4,483,600	17,525,600	22,009,200
Boston Housing Authority	J	12,116,561	5,282,000	7,332,000	12,614,000
Health	K	22,977,501	13,686,500	110,246,300	123,932,800
Hospitals	L	366,372	439,500	3,413,000	3,852,500
Institutions	M	3,601,390	3,572,300	27,864,500	31,436,800
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	22,776,995	31,705,800	32,219,700	63,925,500
Police	OO	17,491,874	73,095,900	444,048,100	517,144,000
Printing	P	240,396	918,000	3,588,500	4,506,500
Public Buildings and Off-Street Parking	R	18,277	73,300	265,800	339,100
Public Works	S	1,343,888	12,717,100	12,686,800	25,403,900
Welfare	T	8,435,545	4,768,100	16,006,200	20,774,300
Public Facilities	U	47,465	202,000	874,300	1,076,300
	V	4,901,871	2,561,700	27,731,100	30,292,800
Grand Totals		626,560,524	\$798,261,600	\$1,859,868,400	\$2,658,130,000

PERSONAL EXEMPTIONS**G.L. c. 59, s. 5****FY 1982***

CLAUSE AND DESCRIPTION	Value Abated	Tax Abated	Items
Clause 17 Surviving Spouse and Child	\$3,072,800	\$709,509 52	1,558
Clause 22 Veteran	8,692,900	2,007,190 61	4,125
Clause 37 Blind	1,109,500	256,183 55	243
Clause 41 Elderly	11,514,300	2,658,651 87	3,049
Clause 42 and 43 Surviving Spouse/Child Police and Fire	125,000	28,862 50	22
Clause 41A Elderly Deferral	0	0	0
Total	\$24,514,500	\$5,660,398 05	8,997

*As of October 5, 1982

REAL ESTATE ABATEMENT APPLICATIONS

Ward Summary Totals

WARD	FY 1981		FY 1982	
	Number of Applications	Total Valuation	Number of Applications	Total Valuation
1.....	331	\$21,795,700	186	\$18,813,600
2.....	249	13,861,500	104	8,725,400
3.....	1,164	323,575,400	819	279,252,900
4.....	488	107,409,700	395	102,808,100
5.....	1,388	107,778,200	903	85,424,400
6.....	452	91,733,800	324	82,851,900
7.....	244	9,976,000	135	7,067,900
8.....	311	11,710,300	245	8,697,000
9.....	200	3,932,000	100	2,253,400
10.....	283	4,590,800	167	2,389,300
11.....	297	4,876,200	164	2,946,300
12.....	303	4,898,200	156	3,788,300
13.....	178	6,169,900	102	5,615,200
14.....	527	4,938,500	249	2,582,900
15.....	251	4,428,700	150	3,411,100
16.....	211	9,287,300	131	7,882,500
17.....	329	4,841,700	153	3,253,400
18.....	471	25,850,400	255	17,737,500
19.....	250	5,470,300	148	3,508,700
20.....	424	18,024,800	188	13,506,500
21.....	662	44,440,300	427	31,670,500
22.....	516	26,074,000	487	22,279,600
Total	9,529	\$855,663,700	5,988	\$716,466,400

REAL ESTATE ABATEMENT APPLICATIONS**Valuation Class**

VALUATION CLASS	FY 1981		FY 1982	
	Number of Applications	Total Valuation	Number of Applications	Total Valuation
\$3,000 and Under	808	\$1,108,400	506	\$660,200
\$3,001 — 5,000	811	3,426,400	427	1,816,000
\$5,001 — \$10,000	2,431	17,667,500	1,176	8,779,900
\$10,001 — \$20,000	1,455	20,888,900	812	11,933,900
\$20,001 — \$50,000	1,913	63,398,100	1,405	46,836,700
\$50,001 — \$100,000	923	65,762,100	702	50,068,300
Over \$100,000	1,188	683,412,300	960	596,371,400
Total . . .	9,529	\$855,663,700	5,988	\$716,466,400

MOTOR VEHICLE EXCISE TAX

1958 TO 1981

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1958	187,020	\$5,679,550 60	\$60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	272,554	15,359,734 21	66 00
1974	260,391	15,731,766 80	66 00
1975	261,865	15,817,076 56	66 00
1976	255,610	15,662,247 26	66 00
1977	252,512	15,389,454 57	66 00
1978	243,997	15,521,778 12	66 00
1979	252,888	18,132,986 35	66 00
1980	241,565	20,012,882 82	66 00
1981	261,340	18,836,856 94	25 00

SPECIAL ASSESSMENTS

FY 1981

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$23,688 53
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment.	38,106 36
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment.	11,099 85
Total	<hr/> \$72,894 74

SPECIAL ASSESSMENTS

FY 1982

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$41,246 56
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment.	36,559 87
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment.	7,420 01
Total	<hr/> \$85,226 44

